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STATE OF WASHINGTON

1988 TAX STATISTICS

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STATE EXCISE TAX STATISTICS

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TABLE 1
SUMMARY OF WASHINGTON STATE TAXES*
Fiscal Years 1987 and 1988 (\$000)

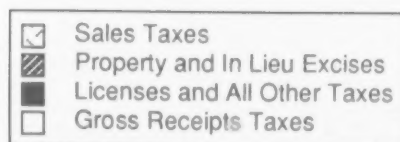
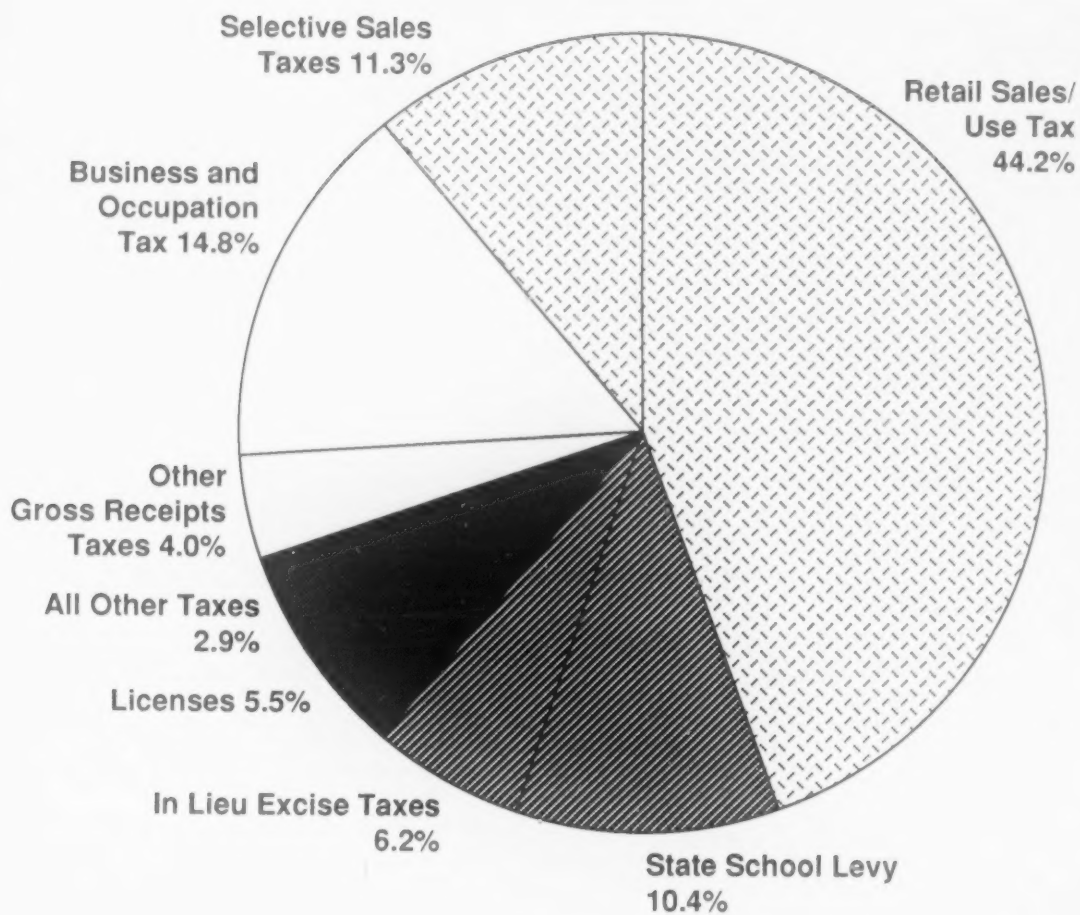
Source*	Fiscal 1987	Fiscal 1988	Percent Change
<u>Sales Taxes</u>			
Retail sales/use	\$2,489,720	\$2,639,006	6.0%
Motor fuels	448,682	435,456	(2.9)
Alcoholic beverages	102,649	101,950	(0.7)
Cigarette/tobacco	129,096	130,368	1.0
Other	7,498	10,445	39.3
<u>Gross Receipts Taxes</u>			
Business and occupation	768,920	887,439	15.4
Public utility	136,829	141,637	3.5
Other	127,797	141,877	11.0
<u>Property and In-lieu Taxes</u>			
State school levy	581,614	623,387	7.2
Vehicle excise	308,577	323,133	4.7
Other in-lieu taxes	44,956	47,755	6.2
<u>Other State Taxes</u>			
Real estate excise	131,047	141,050	7.6
All other taxes	54,159	28,727	(47.0)
<u>Licenses</u>	<u>295,315</u>	<u>329,349</u>	<u>11.5</u>
TOTAL STATE TAXES	\$5,626,859	\$5,981,579	6.3%

*See Table 2 for detailed data.

Chart 1

Percentage Distribution of Major Washington State Taxes

Fiscal Year 1988



(Part 1 of 2)

TABLE 2

NET WASHINGTON STATE TAX COLLECTIONS:
LATEST FIVE YEARSFiscal Years 1984-1988
Dollars in Thousands

Source	1984	1985 ⁸	1986	1987 ¹⁸	1988
ALL STATE TAXES	\$4,571,561	\$4,567,281	\$5,212,499	\$5,626,859	\$5,981,579
General & Selective Sales Taxes	2,642,639	2,545,732	2,964,423	3,177,645	3,317,225
Retail Sales	1,950,195 ¹	1,831,613 ⁹	2,161,437	2,329,015	2,464,996
Use	150,110 ¹	166,923 ⁹	197,104	160,705	174,010
Motor Fuels	338,610 ²	346,809	393,643	448,682	435,456
Beer and Wine	19,706 ³	21,305	22,197	22,199	22,084
Liquor Sales	24,982 ³	28,213	29,538	29,952	30,006
Liquor Liter	59,733 ³	53,613	51,732	50,498	49,860
Cigarette	94,026 ³	92,345	103,797 ¹³	122,020	121,367
Tobacco Products	5,277 ³	4,911	4,902 ¹⁴	7,076	9,001
Refuse Collection	---	---	73 ¹⁵	7,498	10,445
Gross Receipts Taxes	809,238	873,326	978,738	1,033,546	1,170,953
Business and Occupation	595,398 ⁴	653,360	713,584	768,920	887,439 ²³
Public Utility	119,213 ^{3,5}	124,857 ¹⁰	143,498	136,829	141,637
Penalties and Interest	25,037	23,393	31,646	21,941	30,564
Litter	2,268	2,531	2,507	2,602	3,068
Insurance Premiums	56,456 ³	61,396	78,339 ¹⁶	91,876	93,619
Parimutuel	10,645	7,043	8,684	9,244	8,882
Boxing and Wrestling	35	26	60	91	82
Hazardous Waste	186 ⁶	720	333	1,840 ¹⁹	5,452
Tire Tax	---	---	87 ¹⁷	203	210
Property & In-lieu Excise Taxes	755,659	768,386	864,785	935,147	994,275
State Property Tax	469,482	506,018	544,358	581,614	623,387
Vehicle Excise	221,115 ^{3,7}	226,196	275,718	308,577 ²⁰	323,133
PUD Excise	15,324 ³	17,182	19,029	18,292	18,983
Timber Excise	43,326	13,196 ¹¹	18,831	19,821	21,302
Leasehold Excise	6,412 ³	5,794	6,849	6,843	7,470
Other State Taxes	130,504	130,951	140,710	185,206	169,777
Inheritance/Estate, Gift	20,236	20,138	17,712	22,826	16,974
Conveyance	9,532 ³	9,385 ¹²	18,766	21,840 ²¹	---
Fish Privilege Tax	1,464 ³	1,785	2,428	2,847	4,177
Real Estate Excise	94,594 ³	94,538	98,439	131,047 ²²	141,050
State Convention Center	4,678	5,105	6,365	6,646	7,559 ²⁴
Wood Stove Fee	---	---	---	---	17 ²⁵
Licenses	233,521	248,886	263,843	295,315	329,349
Vehicles and Operators	134,214	141,047	140,783	153,862	172,205
Corporations and Utilities	16,517	16,413	15,384	15,439	18,284
Liquor	7,598	7,057	6,558	8,157	7,354
Professional	57,800	61,718	75,282	89,678	103,515
Hunting and Fishing	17,131	19,060	22,729	24,184	26,100
Other	261	3,591	3,107	3,995	1,891

TABLE 2, Cont.

(Part 2 of 2)

NET WASHINGTON STATE TAX COLLECTIONS: LATEST FIVE YEARS

Footnotes

- 1 Rate increase to 6.5%, March 1, 1983, in 36 nonborder counties; remains at 5.4% in Clark, Cowlitz and Skamania counties. Network telephone service, except local residential and coin-operated service, subject to sales tax, July 1, 1983.
- 2 Variable gas tax rate repealed and rate increased from 12 cents to 16 cents, July 1, 1983. Rate increased from 16 cents to 18 cents, July 1, 1984.
- 3 Surtaxes adopted in 1982 continued and made permanent after June 30, 1983.
- 4 B & O surtaxes increased from 7% to 32% for most businesses (to 100% for services) for 4 months, 3/1/83-6/30/83. Permanent B & O tax rates, July 1, 1983, manufacturing and wholesaling 0.484%; retailing 0.471%; services 1.5%; new category for insurance, 1.1%.
- 5 Network telephone service exempt from public utility tax; instead subject to sales tax and B & O retailing category, July 1, 1983.
- 6 Tax imposed upon industries that generate hazardous waste. Rates determined by DOE. Fiscal 1984 amount reflects last half of calendar 1983.
- 7 State excise tax of 0.5% levied on pleasure boats in lieu of personal property tax, June 30, 1983. New rate schedule, \$20-\$125, replaces the \$15 or \$25 aircraft excise tax.
- 8 Collections represent 11 months for most state tax sources due to advancement of the revenue chargeback date from August 10th to July 10th.
- 9 Trade-ins exempt from sales tax, December 4, 1984. Border county rate disallowed by State Supreme Court; state rate increased from 5.4% to 6.5% in Clark, Cowlitz, and Skamania counties, January 1, 1985. Sales tax deferral enacted in 1985 for certain manufacturing and R & D firms that expand.
- 10 Water distribution rate increased from 3.852% to 5.029%; activities transferred from B & O tax: sewerage at 3.852% and garbage collection at 5.029%; July 1, 1985.
- 11 County timber tax of 4.0% on harvests on private lands only credited against state 6.5% tax, October 1, 1984. Remaining state tax rate phased down to 1.0% by FY 1989.
- 12 Conveyance tax increased from 53.5 cents to \$1.00 per \$500, July 1, 1985.
- 13 Rate increased from 23 cents to 31 cents, April 1, 1986; additional funds earmarked for water quality program.
- 14 Rate increased from 48.15% to 64.9%, April 1, 1986; additional funds earmarked for water quality program.
- 15 Garbage collection removed from public utility tax and subject to tax of 3.6% collected from the customer, June 11, 1986.
- 16 Rate for both foreign and domestic insurers, 2.0%; ocean marine 0.95%; July 1, 1986.
- 17 Tax of 0.12% of gross receipts on sales of replacement vehicle tires; first annual assessment in December 1985.
- 18 Revenue chargeback (July 10th) eliminated; accounting of tax collections on cash basis beginning FY 1988.
- 19 Hazardous waste tax replaced by 0.8% tax on wholesale value of selected chemicals and other hazardous substances.
- 20 Motor vehicle excise tax increased from 2.354% to 2.454%, effective January 1989 through December 1990.
- 21 Conveyance tax repealed, May 18, 1987; rate incorporated into real estate excise tax.
- 22 Rate increased from 1.07% to 1.28% to include conveyance tax, effective May 18, 1987; additional rate of 0.06% for DNR conservation lands, through June 30, 1989.
- 23 B & O exemption for multiple activities repealed; credit for manufacturing allowed against selling tax; credit for B & O tax paid in other state by in-state manufacturers, effective August 12, 1987.
- 24 Tax increased from 5.0% (Seattle) to 6.0% and from 2.0% (rest of King County) to 2.4%, effective July 1, 1988.
- 25 Fee of \$5 on new wood stoves, collected by DOR beginning January 1, 1988.

(Part 1 of 5)

TABLE 3

NET WASHINGTON STATE TAX COLLECTIONS:
HISTORICAL SERIESSelected Fiscal Years 1927-1982
Dollars in Thousands

Source ¹	1927	1932	1937	1942
ALL STATE TAXES.....	\$ 28,157	\$ 30,425	\$ 51,360	\$ 89,070
General & Selective Sales Taxes..	3,521	11,501	30,321	58,576
Retail Sales.....	---	---	11,255 ¹⁰	29,624 ²²
Use.....	---	---	341 ¹⁰	2,266 ²²
Motor Fuels.....	3,521 ⁴	11,501 ⁸	14,408	19,639
Fuel Oil.....	---	---	1,150 ¹¹	1,360
Beer and Wine.....	---	---	755 ¹²	1,074
Liquor Sales.....	---	---	1,361 ¹³	2,044
Liquor Ounce.....	---	---	---	---
War Liquor.....	---	---	---	---
Cigarette.....	---	---	1,051 ¹⁴	2,569 ²³
Tobacco Products.....	---	---	---	---
Gross Receipts Taxes.....	1,254	1,505	10,250	15,043
Business and Occupation.....	---	---	5,089 ¹⁵	8,226
Public Utility.....	---	---	2,565 ¹⁶	2,753
Penalties and Interest ²	---	---	102	117
Litter.....	---	---	---	---
Insurance Premiums.....	1,202 ⁵	1,473	1,542	1,903
Express Company Excise.....	52 ⁶	32	15	18
Parimutuel.....	---	---	150 ¹⁷	129
Mechanical Devices.....	---	---	---	1,022 ²⁴
Boxing and Wrestling.....	---	---	16 ¹⁸	4
Admissions.....	---	---	771 ¹⁹	871 ²⁵
Property & In-lieu Excise Taxes..	16,110	12,608	3,303	4,119
State Property Tax ³	16,110 ⁷	12,608	3,303	2,218
Vehicle Excise.....	---	---	---	1,900 ²⁶
PUD Excise.....	---	---	---	1 ²⁷
Timber Excise.....	---	---	---	---
Leasehold Excise.....	---	---	---	---
Other State Taxes.....	663	904	1,977	3,278
Inheritance and Gift.....	663 ⁸	904	1,902	3,139 ²⁸
Conveyance.....	---	---	75 ²¹	139
Fish Privilege.....	---	---	---	---
Real Estate Excise.....	---	---	---	---
State Convention Center.....	---	---	---	---
Licenses.....	6,610	3,907	5,508	8,054
Vehicles and Operators.....	6,076	3,272	3,072	5,326
Corporations and Utilities.....	185	266	694	768
Liquor.....	---	---	883	764
Professional.....	n.a.	n.a.	n.a.	n.a.
Hunting and Fishing.....	350	369	610	925
Other.....	---	---	249	271

Source: Department of Revenue and Office of Financial Management.

TABLE 3, Cont.

(Part 2 of 5)

NET WASHINGTON STATE TAX COLLECTIONS:
HISTORICAL SERIESSelected Fiscal Years 1927-1982
Dollars in Thousands

Source ¹	1947	1952	1957	1962
ALL STATE TAXES.....	\$ 161,090	\$ 248,975	\$ 355,249	\$ 522,575
General & Selective Sales Taxes..	114,222	165,733	224,367	333,463
Retail Sales.....	65,468	100,088	137,177 ³⁰	200,888 ⁴⁵
Use.....	3,506	7,821	10,789 ³⁹	17,004 ⁴⁵
Motor Fuels.....	25,601	43,954 ³²	54,628	74,981 ⁴⁸
Fuel Oil.....	1,476	---	---	---
Beer and Wine.....	1,309	1,407	1,413	1,544
Liquor Sales.....	5,717	2,210 ³⁴	7,207	11,822 ⁴⁷
Liquor Ounce.....	---	---	---	5,813 ⁴⁸
War Liquor.....	6,477 ²⁹	---	---	---
Cigarette.....	4,668	10,343 ³⁵	13,153 ⁴⁰	20,056 ⁴⁹
Tobacco Products.....	---	---	---	1,355 ⁵⁰
Gross Receipts Taxes.....	26,356	41,943	69,867	97,874
Business and Occupation.....	15,181	24,597 ³⁶	49,141 ⁴¹	68,485 ⁵¹
Public Utility.....	4,343	7,099 ³⁷	10,708 ⁴²	15,942
Penalties and Interest ²	182	502	1,175	1,826
Litter.....	---	---	---	---
Insurance Premiums.....	2,974	4,202	5,923	8,566
Express Company Excise.....	---	---	---	---
Parimutuel.....	699	680	997	1,393
Mechanical Devices.....	2,953 ³¹	4,835	1,909 ⁴³	1,649
Boxing and Wrestling.....	24	28	14	13
Admissions.....	---	---	---	---
Property & In-lieu Excise Taxes..	6,718	15,644	24,114	38,060
State Property Tax ³	2,602	3,961	7,015	11,726
Vehicle Excise.....	4,039	11,270 ³⁸	15,971 ⁴⁴	24,585 ⁵²
PUD Excise.....	77	413	1,128	1,749
Timber Excise.....	---	---	---	---
Leasehold Excise.....	---	---	---	---
Other State Taxes.....	3,320	3,927	7,370	11,187
Inheritance and Gift.....	2,754	3,432	6,809	10,327
Conveyance.....	566	495	561	860
Fish Privilege.....	---	---	---	---
Real Estate Excise.....	---	---	---	---
State Convention Center.....	---	---	---	---
Licenses.....	10,475	21,728	29,531	41,992
Vehicles and Operators.....	5,743	13,389	17,467	27,203
Corporations and Utilities.....	742	1,305	1,772	2,724
Liquor.....	924	1,202	1,288	1,406
Professional.....	1,206	2,582	4,848	6,209
Hunting and Fishing.....	1,383	2,661	3,579	4,377
Other.....	477	589	577	73

(Part 3 of 5)

TABLE 3, Cont.

NET WASHINGTON STATE TAX COLLECTIONS:
HISTORICAL SERIESSelected Fiscal Years 1927-1982
Dollars in Thousands

Source ¹	1967	1972	1977	1982
ALL STATE TAXES.....	\$ 776,340	\$ 1,174,410	\$ 2,095,063	\$ 3,535,104
General & Selective Sales Taxes..	494,227	728,994	1,209,751	1,900,846
Retail Sales.....	306,192 ⁵³	440,883	836,128 ⁶⁵	1,342,140 ⁷⁰
Use.....	24,871 ⁵³	29,417	65,803 ⁶⁵	104,663 ⁷⁰
Motor Fuels.....	99,111 ⁵⁴	152,280	180,357	261,403 ⁷¹
Fuel Oil.....	---	---	---	---
Beer and Wine.....	2,506	10,941 ⁵⁹	10,836	17,499 ⁷²
Liquor Sales.....	15,186	15,318	20,534	24,701 ⁷³
Liquor Ounce.....	12,529 ⁵⁵	28,673 ⁶⁰	36,579	56,466 ⁷³
War Liquor.....	---	---	---	---
Cigarette.....	32,101 ⁵⁶	48,710 ⁶¹	56,931	90,012 ⁷⁴
Tobacco Products.....	1,731	2,772 ⁶²	2,583	3,962 ⁷⁵
Gross Receipts Taxes.....	137,422	193,538	368,653	635,470
Business and Occupation.....	90,683	134,078	263,089 ⁶⁶	441,537 ^{76,77}
Public Utility.....	29,579	34,842	62,359	120,396 ⁷⁷
Penalties and Interest ²	2,414	2,469	5,774	15,246
Litter.....	---	368 ⁶³	982	1,672
Insurance Premiums.....	11,901	18,719	30,781	47,182 ⁷⁸
Express Company Excise.....	---	---	---	---
Parimutuel.....	1,538	3,052	5,635	9,392
Mechanical Devices.....	1,283	2	---	---
Boxing and Wrestling.....	24	8	33	45
Admissions.....	---	---	---	---
Property & In-lieu Excise Taxes..	62,279	136,593	342,523	678,969
State Property Tax ³	19,883 ⁵⁷	75,804	203,643 ⁶⁷	393,730 ⁷⁹
Vehicle Excise.....	38,922 ⁵⁸	56,286 ⁶⁴	95,067	222,236 ⁸⁰
PUD Excise.....	3,474	4,503	6,360	10,736 ⁷⁷
Timber Excise.....	---	---	35,150 ⁶⁸	47,407
Leasehold Excise.....	---	---	2,303 ⁶⁹	4,860 ⁷⁷
Other State Taxes.....	22,829	32,303	52,387	123,833
Inheritance and Gift.....	21,725	30,367	47,821	56,192 ⁸¹
Conveyance.....	1,104	1,936	4,566	5,381 ⁷⁵
Fish Privilege.....	---	---	---	2,284 ⁸²
Real Estate Excise.....	---	---	---	59,777 ^{83,75}
State Convention Center.....	---	---	---	199 ⁸⁴
Licenses.....	59,583	82,982	121,749	195,986
Vehicles and Operators.....	39,797	53,610	74,443	114,336
Corporations and Utilities.....	3,151	5,192	7,925	12,417
Liquor.....	2,345	2,070	3,149	6,029
Professional.....	9,132	13,348	24,049	44,653
Hunting and Fishing.....	5,075	8,668	12,072	17,505
Other.....	83	94	111	1,046

TABLE 3, Cont.

(Part 4 of 5)

NET WASHINGTON STATE TAX COLLECTIONS: HISTORICAL SERIES

Footnotes

- ¹ Fiscal years ending March 31st through 1952 and June 30th thereafter. Includes only taxes imposed by state government; local taxes are omitted.
- ² Net of refunds from 1935 through 1957.
- ³ Amounts levied by year due through 1952; actual collections thereafter.
- ⁴ Motor vehicle fuel tax of 1 cent per gallon, July 1, 1921.
- ⁵ Insurance premiums tax of 2.0% on gross premiums, April 1, 1891.
- ⁶ Tax of 5% on gross receipts of express companies, April 1, 1907.
- ⁷ In the years prior to adoption of the 40 mill limit in 1932, the state levy ranged from about 10 mills to 15 mills.
- ⁸ Inheritance tax effective June 6, 1901, with rates graduated from 1% to 12%, depending upon relationship of heirs to decedent and amount inherited.
- ⁹ Rate increased to 2 cents per gallon July 1, 1929, to 4 cents April 1, 1931, and to 5 cents April 1, 1933.
- ¹⁰ Retail sales and use tax of 2.0%, May 1, 1935 (Revenue Act).
- ¹¹ Fuel oil tax of 0.25 cents per gallon, May 1, 1935 (Revenue Act).
- ¹² Beer excise tax of \$1.00 per barrel effective January 23, 1934, and wine excise tax of 10 cents per gallon June 17, 1935.
- ¹³ Tax of 10% on liquor sold by Liquor Control Board, May 1, 1935 (Revenue Act).
- ¹⁴ Tax of 1 cent per pack of 20 cigarettes, May 1, 1935 (Revenue Act).
- ¹⁵ Tax on gross business receipts at rates of 0.25% for most activities and 0.5% for service firms, May 1, 1935 (Revenue Act); replaced similar business activity tax imposed March 21, 1933 (Occupation Tax Act).
- ¹⁶ Tax on gross receipts of public service companies: 3.0% railroad, express, power and communication, 2.0% gas distribution; 0.5% urban transit and vessels; and 1.5% for all others, May 1, 1935 (Revenue Act); replaced similar tax imposed March 21, 1933 (Occupation Tax Act).
- ¹⁷ Tax of 5% on gross receipts of pari-mutuel betting machines at horse races, March 3, 1933.
- ¹⁸ Tax of 5% on gross ticket sales of boxing and wrestling matches, July 1, 1933.
- ¹⁹ Admissions tax of 1 cent per 20 cents of ticket price, May 1, 1935 (Revenue Act).
- ²⁰ First 40 mill limit approved by initiative of the voters in November 1932. State levy reduced to 5 mills in 1933 and to 2 mills in 1935 (except for outstanding bonds).
- ²¹ Conveyance tax of 50 cents per \$500 of value imposed on transfers of real property, May 1, 1935 (Revenue Act).
- ²² Rate increase to 3.0%, May 1, 1941.
- ²³ Rate increased to 2 cents per pack, May 1, 1939.
- ²⁴ Tax of 10% or 20% on gross yield of certain gambling devices, May 1, 1941.
- ²⁵ State admissions tax repealed May 1, 1943. Local governments permitted to tax admissions at 5% of ticket price.
- ²⁶ Motor vehicle excise tax of 1.5% of value in lieu of personal property tax, effective January 1, 1938.
- ²⁷ Tax of 2.0% on gross revenues of public utility districts in lieu of property tax, March 25, 1941.
- ²⁸ Gift tax at 90% of inheritance tax rates, March 21, 1941.
- ²⁹ Additional "war" liquor sales tax of 10%, effective March 19, 1943 and repealed March 21, 1949.
- ³⁰ Express company excise tax repealed in 1945.
- ³¹ Mechanical devices tax rates doubled to 20% and 40% March 20, 1947.
- ³² Rate increased to 6.5 cents per gallon March 21, 1949.
- ³³ Fuel oil tax repealed June 11, 1947.
- ³⁴ Original 10% liquor sales tax repealed March 2, 1949; tax reimposed at 10% November 1, 1951.
- ³⁵ Rate increased to 4 cents per pack, November 28, 1949.
- ³⁶ Surtax of 20%, November 1, 1951.
- ³⁷ Surtax of 10%, November 1, 1951.
- ³⁸ Includes aircraft excise tax of 1.0% of value in lieu of property tax, June 8, 1949.
- ³⁹ Rate increase to 3.33% May 1, 1955.
- ⁴⁰ Rate increased to 5 cents per pack May 1, 1955.
- ⁴¹ Surtax increased to 60% May 1, 1955.
- ⁴² Surtax increased to 20% May 1, 1957.
- ⁴³ Slot machines declared illegal by Supreme Court, September 1952.
- ⁴⁴ House trailers separated from motor vehicles and taxed at 1.0% of value effective June 8, 1955.
- ⁴⁵ Rate increase to 4.0% April 1, 1959.
- ⁴⁶ Rate increased to 7.5 cents per gallon April 1, 1961.

NET WASHINGTON STATE TAX COLLECTIONS: HISTORICAL SERIES

Footnotes

- ⁴⁷ Rate increased to 15% on liquor sales to consumers (Class H licenses remain at 10%) effective April 1, 1959.
- ⁴⁸ Fluid ounce tax of 1.1 cents per ounce imposed on liquor sales, April 15, 1961.
- ⁴⁹ Rate increase to 6 cents per pack June 11, 1959 and to 7 cents April 15, 1961.
- ⁵⁰ Tax on tobacco products other than cigarettes at 25% of wholesale price, July 1, 1959.
- ⁵¹ B & O surtax increased to 76% on most activities and to 100% on service, April 1, 1959; basic rate becomes 0.44% and service rate becomes 1.0%.
- ⁵² Motor vehicle excise tax increase to 2.0% April 1, 1959.
- ⁵³ Rate increase to 4.2% June 1, 1965 and to 4.5% July 1, 1967.
- ⁵⁴ Rate increase to 9 cents per gallon May 1, 1967.
- ⁵⁵ Rate increased to 2 cents per ounce June 1, 1965.
- ⁵⁶ Rate increased to 11 cents per pack June 1, 1965.
- ⁵⁷ Two additional mills levied by the state for common schools starting in calendar 1967.
- ⁵⁸ House trailer excise tax increased to 1.5% June 1, 1965. Aircraft excise tax changed from 1.0% to \$15 or \$25 in 1967.
- ⁵⁹ Includes wine tax of 26¢ from July 1, 1969 to July 1, 1973 when the tax returned to gallonage basis at 75 cents per gallon.
- ⁶⁰ Rate increased to 4 cents per ounce July 1, 1971.
- ⁶¹ Rate increased to 16 cents per pack June 1, 1971.
- ⁶² Rate increased to 45¢ June 1, 1971.
- ⁶³ Tax of 0.015% on gross receipts of certain industries whose products relate to litter, May 21, 1971.
- ⁶⁴ House trailer excise tax increased to 2.0% July 1, 1971, but reduced to 1.0% May 23, 1972. Mobile homes exempt from excise tax in calendar 1973, but subject to property tax. Pickup campers included in excise tax with travel trailers May 23, 1972.
- ⁶⁵ Rate increased to 4.6% June 1, 1976.
- ⁶⁶ Credit for percentage of personal property taxes on business inventories until 1984, effective May 10, 1974. Surtax of 6%, June 1, 1976.
- ⁶⁷ State levy eliminated for calendar 1974 collections. Starting with 1975, state levy for local schools was \$3.60 per \$1,000 of assessed value, adjusted by assessment ratio in each county to full 100%.
- ⁶⁸ Timber excise tax in lieu of property tax on stumpage value at time of harvest. Initial rate of 1.3% October 1, 1972, increased to 2.9% on October 1, 1973 and to 6.5%, October 1, 1974.
- ⁶⁹ Leasehold excise tax of 12% of rental value of public property leases, less local taxes up to 6%, January 1, 1976.
- ⁷⁰ Food for off-premises consumption exempt, July 1, 1978. Rate reduced from 4.6% to 4.5%, July 1, 1979. Rate increased to 5.5%, December 4, 1981. Rate reduced from 5.5% to 5.4% and tax reimposed on food products May 1, 1982.
- ⁷¹ Rate increased to 11 cents, July 1, 1977; to 12 cents, July 1, 1979; to 13.5 cents, July 1, 1981; reduced to 12 cents, January 1, 1982. Variable rate instituted, January 1, 1978.
- ⁷² Beer tax increased to \$2.60/barrel; wine tax changed to 20.25 cents/liter, July 1, 1981. Surtax of 4%, May 1, 1982, increased to 14%, August 1, 1982.
- ⁷³ Ounce tax increased from 4 cents to 5 cents and changed to metric basis at \$1.72/liter, July 1, 1981. Surtax of 4%, May 1, 1982, increased to 14%, August 1, 1982.
- ⁷⁴ Rate increased from 16 cents to 20 cents, July 1, 1981, to 20.8 cents, May 1, 1982 and to 23 cents, August 1, 1982.
- ⁷⁵ Surtax of 4%, May 1, 1982, increased to 7%, August 1, 1982.
- ⁷⁶ Expiration of 6% surtax, June 30, 1979. B & O minimum increased from \$300 to \$1,000 per month, July 1, 1979.
- ⁷⁷ Surtax of 4%, April 1, 1982, increased to 7%, July 1, 1982.
- ⁷⁸ Premiums tax rates increased by 0.16% plus 4% surtax, April 1, 1982.
- ⁷⁹ Annual increase in state regular levy for schools subject to 106% limit for collections in 1980.
- ⁸⁰ Motor vehicle excise tax increased from 2.0% to 2.2%, August 1, 1977. Surtax of 4%, July 1, 1982, increased to 7%, October 1, 1982.
- ⁸¹ Major reduction in inheritance tax, May 29, 1979. Entire inheritance/gift tax repealed by voters in 1981, effective January 1, 1982; remaining estate tax equal to the federal estate tax credit.
- ⁸² Fish tax transferred to Department of Revenue, July 1, 1980. Surtax of 4%, July 1, 1982, increased to 7%, October 1, 1982.
- ⁸³ Tax of 1.0% shifted from counties to the state, September 1, 1981.
- ⁸⁴ State tax on hotel/motel accommodations in King County effective April 1, 1982.

TABLE 4
WASHINGTON STATE GENERAL FUND REVENUES
Fiscal Year 1988 (\$000)

Source	Amount ¹	Percent of		
		Total	Subtotal	Subtotal
DEPARTMENT OF REVENUE	\$4,651,312	73.2%	92.0%	92.4%
1935 Revenue Act Taxes	3,803,886	59.9	75.2	75.6
Retail sales	2,452,967	38.6	48.5	48.7
Use	174,226	2.7	3.4	3.5
Business & occupation	889,486	14.0	17.6	17.7
Public utility	137,211	2.2	2.7	2.7
Cigarettes	90,411	1.4	1.8	1.8
Liquor sales (percent)	30,066	0.5	0.6	0.6
Penalties & interest	29,519	0.5	0.6	0.6
Other General Fund Taxes	846,050	13.3	16.7	16.8
Inheritance/estate	18,845	0.3	0.4	0.4
Tobacco products	4,596	0.1	0.1	0.1
Liquor sales (liter)	49,860	0.8	1.0	1.0
State property tax	617,741	9.7	12.2	12.3
PUD excise	18,983	0.3	0.4	0.4
State leasehold excise	7,610	0.1	0.1	0.1
Fish privilege	4,084	0.1	0.1	0.1
Real estate excise	124,331	1.9	2.5	2.5
Administrative Fees	1,376	---	---	---
OTHER STATE TAXES	383,180	6.0	7.6	7.6
Vehicle excises	287,233	4.5	5.7	5.7
Insurance premiums	91,636	1.4	1.8	1.8
Other taxes	<u>4,311</u>	<u>0.1</u>	<u>0.1</u>	<u>0.1</u>
SUBTOTAL - STATE TAXES	5,034,492	79.2	99.6	100.0%
OTHER STATE SOURCES	21,029	0.3	0.4	
License & fees	41,158	0.6	0.8	
Tuition	141,486	2.2	2.8	
Liquor profits	21,870	0.3	0.4	
Lottery	82,132	1.3	1.6	
Miscellaneous transfers ²	<u>(265,617)</u>	<u>(4.2)</u>	<u>(5.3)</u>	
SUBTOTAL - ALL STATE SOURCES	5,055,521	79.6	100.0%	
FEDERAL GOVERNMENT	<u>1,298,395</u>	<u>20.4</u>		
TOTAL - GENERAL FUND RECEIPTS	\$6,353,916	100.0%		

¹Includes only basic general fund, excluding special accounts and earmarked revenues.

²Transfers exceed other minor revenue sources.

Source: Office of Financial Management, Report ABSRVF5 and DOR collections. Data may not agree with Tables 3 and 5 due to late accounting adjustments in transmittals.

TABLE 5
DEPARTMENT OF REVENUE COLLECTIONS
Fiscal Years 1987 and 1988 (\$000)

Source	Fiscal 1987	Fiscal 1988	Percent Change
STATE TAXES	\$4,450,875	\$4,769,034	7.1 %
1935 Revenue Act Taxes	3,591,222	3,850,079	7.2
Retail sales	2,329,015	2,464,996	5.8
Use	160,705	174,010	8.3
Business and occupation	768,920	887,439	15.4
Public utility	136,829	141,637	3.5
Cigarette	122,020	121,367	(0.5)
Liquor sales	29,952	30,066	0.4
Conveyance	21,840	---	---
Penalties and interest	21,941	30,564	39.3
Property and In-lieu Excises	626,570	671,142	7.1
State school levy	581,614	623,387	7.2
Timber excise (state)	19,821	21,302	7.5
PUD excise	18,292	18,983	3.8
Leasehold excise (state)	6,843	7,470	9.2
Other State Taxes	233,083	247,813	6.3
Inheritance/estate/gift	22,826	16,974	(25.6)
Tobacco products	7,076	9,001	27.2
Liquor liter	50,498	49,860	(1.3)
Fish privilege	2,847	4,177	46.7
Litter	2,602	3,068	17.9
Real estate excise	131,047	141,050	7.6
State convention center	6,646	7,559	13.7
Hazardous waste	1,840	5,452	196.4
Tire tax	203	210	3.4
Refuse collection	7,498	10,445	39.3
Wood stove fee	---	17	---
ADMINISTRATIVE COLLECTIONS	13,273	16,621	25.2
Business registrations	689	726	5.4
Escheats	102	122	19.6
Nonresident exemption permits	394	403	2.3
Cigarette vendors licenses	142	128	(9.9)
Property tax exemption fees	69	86	24.6
Unclaimed property	5,393	8,162	51.3
City/county expense fund	3,648	4,003	9.7
Transit district expense fund	2,030	2,440	20.2
Leasehold expense fund	124	131	5.6
Principal/interest on EAA loans	665	403	(39.4)
Miscellaneous receipts	17	17	0.0
LOCAL TAX COLLECTIONS	500,773	557,316	11.3
City/county sales and use	335,919	376,190	12.0
Transit district sales and use	139,683	152,694	9.3
City/county leasehold	6,090	6,403	5.1
County timber tax	19,081	21,835	14.4
Local hotel/motel	---	194	---
TOTAL DEPARTMENT COLLECTIONS	\$4,964,921	\$5,342,971	7.6 %

TABLE 6
DEPARTMENT OF REVENUE EXPENSES AND COLLECTIONS:
AVERAGE COST OF COLLECTION

Fiscal Years 1968-1988

Fiscal Year	Expenditures ¹ (\$000)		Collections (\$000,000)		Cost Per \$100 Collections
	Salaries ²	Operations ³	State ⁴	Local	
1968	\$ 3,709	\$ 879	\$ 591.3	---	\$0.776
1969	3,909	1,111	662.3	---	0.758
1970	4,338	1,141	678.5	---	0.806
1971	5,176	1,341	762.1	\$ 41.4	0.811
1972	5,207	1,681	783.3	50.5	0.826
1973	5,634	1,789	881.3	64.6	0.785
1974	6,674	2,199	980.1	75.1	0.841
1975	7,646	2,556	1,098.0	91.7	0.858
1976	8,724	2,605	1,252.2	98.6	0.839
1977	9,308	2,845	1,449.5	118.5	0.775
1978	10,693	2,853	1,676.2	143.0	0.745
1979	11,460	3,432	1,841.9	158.7	0.744
1980	13,349	3,363	1,976.3	175.7	0.777
1981	14,705	3,816	2,114.0	195.4	0.802
1982	15,082	3,975	2,334.3	222.4	0.745
1983	14,996	4,846	2,901.9	306.9	0.618
1984	17,177	5,098	3,139.0	378.8	0.633
1985	19,083	6,222	3,068.6	420.4	0.725
1986	21,469	7,361	3,544.8	455.4	0.721
1987	23,273	7,564	3,751.5	500.8	0.725
1988	23,838	8,761	4,021.2	557.3	0.712

¹Total agency expenditures including "non-revenue collecting" activities.

²Includes employee benefits.

³Excludes grants and subsidies which are generally pass-through funds.

⁴Excludes state school levy and real estate excise tax which are actually collected by counties.

TABLE 7
COUNTY/CITY SALES AND USE TAX DISTRIBUTIONS*
Fiscal Years 1984-1988

Jurisdiction*	1984	1985	1986	1987	1988
Adams.....	\$ 530,121	\$ 536,462	\$ 658,819	\$ 895,619	\$ 943,197
Asotin.....	242,998	253,953	230,204	253,028	289,466
Benton.....	4,572,928	4,533,665	4,028,208	6,407,812	7 799,340
Chelan.....	3,163,995	3,870,034	3,791,763	4,128,582	5,024,182
Clallam.....	2,438,546	2,693,573	3,225,562	3,448,809	3,578,019
Clark.....	5,134,273	7,012,144	7,456,092	7,824,393	9,054,732
Columbia.....	107,098	124,905	154,556	173,276	169,322
Cowlitz.....	5,160,791	5,535,246	5,194,987	5,703,824	6,181,602
Douglas.....	861,972	1,073,278	1,055,926	1,157,590	1,228,133
Ferry.....	115,438	149,397	157,582	197,513	250,448
Franklin.....	1,628,525	1,624,185	1,554,134	2,770,546	3,151,675
Garfield.....	118,243	151,486	109,490	97,946	106,176
Grant.....	2,951,035	3,270,247	3,794,055	3,851,940	3,476,398
Grays Harbor.....	4,067,561	3,655,251	3,534,603	3,730,981	4,424,532
Island.....	1,400,804	1,401,842	1,582,470	2,050,915	2,350,778
Jefferson.....	983,611	1,007,677	1,053,436	989,961	1,114,153
King.....	97,788,172	117,973,893	124,384,725	139,402,505	157,541,793
Kitsap.....	7,662,656	8,263,225	9,545,909	9,429,761	9,946,370
Kittitas.....	804,437	1,273,353	1,329,271	1,505,766	1,567,043
Klickitat.....	444,645	462,699	463,252	480,008	363,254
Lewis.....	3,239,651	3,806,316	4,352,288	5,271,102	5,733,812
Lincoln.....	291,652	340,861	292,480	431,965	402,692
Mason.....	1,025,958	1,125,408	1,179,908	1,164,935	1,487,661
Okanogan.....	914,123	975,706	1,063,597	1,423,891	1,708,139
Pacific.....	428,718	408,642	386,556	515,643	864,714
Pend Oreille.....	201,658	192,663	160,401	138,175	223,000
Pierce.....	31,331,396	33,798,114	34,285,367	37,000,450	40,880,635
San Juan.....	462,781	635,708	722,316	790,696	899,380
Skagit.....	3,878,882	4,424,701	4,538,286	5,084,594	5,663,409
Skamania.....	132,898	640,575	116,839	102,214	170,362
Snohomish.....	21,503,961	22,268,400	24,826,577	30,496,547	33,984,923
Spokane.....	20,874,930	22,796,638	24,803,178	26,425,695	27,785,560
Stevens.....	1,151,769	1,220,916	1,167,293	1,059,998	1,047,452
Thurston.....	8,391,677	9,033,781	9,558,027	10,339,066	11,248,507
Wahkiakum.....	54,809	47,263	37,677	81,582	120,450
Walla Walla.....	1,604,519	1,840,937	1,722,233	1,712,602	1,788,444
Whatcom.....	7,741,632	7,908,771	8,512,843	9,237,740	9,824,007
Whitman.....	920,925	986,766	981,448	1,029,504	1,580,153
Yakima.....	10,569,862	11,498,736	10,455,975	10,945,745	12,065,739
TOTAL.....	\$254,899,607	\$288,817,416	\$302,468,274	\$337,752,921	\$376,039,653
All Counties.....	\$ 69,331,066	\$ 84,499,635	\$ 94,189,139	\$112,422,748	\$123,862,932
All Cities.....	<u>185,568,541</u>	<u>204,317,781</u>	<u>208,279,135</u>	<u>225,330,173</u>	<u>252,176,721</u>
TOTAL.....	\$254,899,607	\$288,817,416	\$302,468,274	\$337,752,921	\$376,039,653

*Actual distributions of city-county local sales tax (rates from 0.5-1.0%) to county government and all cities within the county, excluding from 1.0% to 1.5% of collections (depending on tax rate) that is retained by the state for administrative expenses.

Table 8

PUBLIC TRANSPORTATION SYSTEMS:
LOCAL SALES AND USE TAX DISTRIBUTIONS

Fiscal Years 1986-1988

Transit District ¹	Date First Imposed	Tax Rate ²	1986	1987	1988
King County	1/73	0.6%	\$ 87,020,130	\$ 95,395,617	\$103,338,810
Grays Harbor County	1/75	0.3	1,029,659	1,252,591	1,400,295
Whatcom County PTBA	1/76	0.3	1,559,764	1,652,180	1,876,620
Snohomish County PTBA	10/76	0.3	4,854,453	5,580,972	6,379,231
Thurston County PTBA	1/78	0.3	2,525,601	2,754,672	2,940,400
Everett	1/79	0.3	2,521,815	2,988,283	3,181,995
Clallam County PTBA	1/80	0.3	1,004,696	1,039,628	1,072,611
Pacific County	1/80	0.3	240,168	260,829	270,237
Pierce County PTBA	1/80	0.3	9,795,438	10,499,029	11,522,790
Walla Walla County PTBA	4/80	0.3	714,016	699,361	714,374
Clark County PTBA	1/81	0.2	2,721,145	2,769,285	3,133,121
Jefferson County PTBA	1/81	0.3	315,186	258,095	333,031
Yakima (City)	1/81	0.3	1,684,920	1,780,950	1,885,331
Spokane County PTBA	4/81	0.3	7,500,145	7,619,937	8,020,337
Benton-Franklin PTBA	7/81	0.3	2,891,763	3,039,904	2,965,819
Kitsap County PTBA	10/82	0.3	2,131,125	2,444,015	2,711,621
Lewis County PTBA	1/86	0.1	82,153	280,211	306,888
Island County PTBA	10/86	0.3	---	243,962	565,528
Cowlitz County PTBA	1/88	0.1	---	---	135,372
TOTALS			\$128,592,175	\$140,559,521	\$152,754,412

¹ The local sales and use tax for transit purposes may be imposed by cities, counties, or public transportation benefit areas (PTBAs), which may include cities as well as unincorporated areas, if approved by voters of the district. Amounts reflect actual distributions after deducting from 1.0% to 1.5% of collections (depending on tax rate) for state administrative expenses.

² Current local tax rate as of October 1988. Rates may range from 0.1% to 0.6%.

TABLE 9
TIMBER EXCISE TAX DISTRIBUTIONS
Fiscal Year 1988

	Timber Excise Tax ¹	Reforestation Surtax ²	Total Distribution
County Tax:			
Asotin	\$ 2,194	---	\$ 2,194
Chelan	22,802	---	22,802
Clallam	837,729	\$ 6,039	843,768
Clark	320,483	---	320,483
Columbia	15,658	---	15,658
Cowlitz	2,144,411	129,482	2,273,893
Ferry	120,659	---	120,659
Garfield	3,004	---	3,004
Grays Harbor	3,788,407	616,017	4,404,424
Island	66,187	---	66,187
Jefferson	784,969	1,238	786,207
King	991,884	19,722	1,011,605
Kitsap	223,471	---	223,471
Kittitas	361,473	---	361,473
Klickitat	340,579	---	340,579
Lewis	2,799,233	126,942	2,926,175
Lincoln	10,065	---	10,065
Mason	1,377,990	662,099	2,040,089
Okanogan	72,146	---	72,146
Pacific	1,342,359	166,425	1,508,784
Pend Oreille	147,985	---	147,985
Pierce	971,608	18,029	989,637
San Juan	4,637	---	4,637
Skagit	685,717	---	685,717
Skamania	350,376	---	350,376
Snohomish	545,516	12,369	557,885
Spokane	84,576	---	84,576
Stevens	270,461	---	270,461
Thurston	681,775	36,213	717,989
Wahkiakum	228,594	---	228,594
Walla Walla	10,293	---	10,293
Whatcom	308,058	---	308,058
Whitman	437	---	437
Yakima	124,474	---	124,474
County Total	\$20,040,210	\$1,794,576	\$21,834,785
State Tax	\$21,302,195	---	\$21,302,195

¹ County tax of 4.0% on timber harvested on privately owned lands. State tax of 1.0% on privately owned and reclassified reforestation lands and 5.0% on publicly owned lands.

² Tax on reforestation lands that are reclassified and now subject to timber tax. The surtax reflects the difference between the 9.0% rate for calendar year 1987 harvests (distributed during calendar 1988) less the applicable county and state timber tax rates.

TABLE 10
LOCAL LEASEHOLD EXCISE TAX DISTRIBUTIONS
Fiscal Years 1986-1988

County	1986	1987	1988		
			County	Cities	Total
Adams	\$ 19,379	\$ 25,746	\$ 19,802	\$ 1,051	\$ 20,853
Asotin	4,929	5,520	5,311	1,776	7,088
Benton	142,850	172,979	107,451	70,850	178,301
Chelan	15,205	14,405	12,982	2,142	15,124
Clallam	61,485	71,019	39,621	35,159	74,780
Clark	184,882	219,469	58,719	97,340	156,059
Columbia	5,035	2,818	4,336	503	4,839
Cowlitz	194,936	117,524	97,559	23,874	121,433
Douglas	28,836	25,445	28,492	885	29,377
Ferry	1,123	1,586	1,992	195	2,186
Franklin	88,375	100,038	69,543	17,308	86,851
Garfield	5,676	3,843	3,937	1,001	4,938
Grant	120,300	129,895	128,803	15,133	143,936
Grays Harbor	108,148	74,033	35,357	41,472	76,829
Island	20,027	22,270	10,732	14,229	24,961
Jefferson	34,456	37,073	19,465	17,522	36,986
King	2,797,134	3,208,507	1,490,881	1,913,204	3,404,085
Kitsap	80,718	87,601	64,467	32,434	96,901
Kittitas	13,492	22,314	16,958	2,026	18,984
Klickitat	18,116	19,814	15,569	494	16,063
Lewis	10,011	11,426	5,412	5,334	10,747
Lincoln	20,256	13,887	17,658	705	18,363
Mason	17,520	24,818	24,827	1,786	26,613
Okanogan	13,294	14,464	15,985	1,175	17,160
Pacific	16,559	17,293	16,460	12,558	29,019
Pend Oreille	1,456	1,746	1,323	190	1,514
Pierce	660,638	597,831	318,824	290,767	609,590
San Juan	68,702	30,944	18,197	15,985	34,182
Skagit	95,462	145,680	65,954	92,353	158,306
Skamania	9,396	5,695	5,482	2,877	8,359
Snohomish	434,773	420,770	164,328	254,811	419,139
Spokane	74,559	70,767	49,095	17,375	66,470
Stevens	50,810	6,040	3,719	704	4,422
Thurston	49,278	61,936	40,007	24,705	64,712
Wahkiakum	2,309	3,435	3,399	30,337	33,735
Walla Walla	51,494	60,737	57,011	314	57,325
Whatcom	153,153	170,481	140,259	103,745	244,004
Whitman	39,236	33,567	31,346	9,884	41,229
Yakima	<u>31,013</u>	<u>36,501</u>	<u>28,432</u>	<u>8,659</u>	<u>37,091</u>
TOTAL	\$5,695,741	\$6,089,920	\$3,239,693	\$3,162,862	\$6,402,555

TABLE 11
PUBLIC UTILITY DISTRICT (PUD) EXCISE TAX
Distributions in Fiscal 1984-1988

County	1984	1985	1986	1987	1988
<u>LOCAL GOVT.</u>					
Adams.....	\$ 110	\$ 136	\$ 200	\$ 160	\$ 178
Benton.....	414,720	487,826	984,886	931,066	1,000,581
Chelan.....	938,441	987,619	978,663	924,900	942,797
Clallam.....	163,414	182,458	192,743	186,687	192,187
Clark.....	890,471	1,106,295	1,164,379	1,109,433	1,141,633
Cowlitz.....	899,934	903,739	676,680	687,938	693,885
Douglas.....	663,035	684,172	680,291	603,523	643,401
Ferry.....	24,001	29,120	30,359	31,589	32,813
Franklin.....	188,088	221,728	385,563	385,713	397,355
Grant.....	722,691	797,783	875,527	888,927	935,383
Grays Harbor.....	389,917	409,365	419,802	414,328	421,121
Island.....	25,281	32,312	33,351	31,863	31,095
Jefferson.....	9,387	12,703	13,506	13,451	10,979
Kitsap.....	856	1,320	1,154	1,188	1,178
Kittitas.....	192,644	206,452	218,669	216,927	216,438
Klickitat.....	82,958	107,172	102,464	88,787	87,365
Lewis.....	299,459	304,115	328,898	290,120	346,210
Lincoln.....	431	455	501	511	489
Mason.....	173,810	229,945	224,118	217,557	221,522
Okanogan.....	256,339	262,834	282,418	235,215	274,710
Pacific.....	98,323	103,631	101,299	105,947	105,263
Pend Oreille.....	94,213	92,969	90,208	91,593	84,768
Pierce.....	4,416	4,856	4,757	4,569	4,575
Skagit.....	1,441	1,641	1,048	938	937
Skamania.....	38,226	43,411	45,965	44,414	42,272
Snohomish.....	1,568,597	2,132,500	2,225,791	2,124,557	2,152,186
Thurston.....	3,323	4,147	5,291	3,890	6,301
Wahkiakum.....	16,194	17,433	17,782	16,193	16,050
Walla Walla.....	---	2,194	26,338	28,148	31,740
Whatcom.....	27,819	36,254	37,587	39,277	38,882
Yakima.....	174,947	196,728	298,642	315,843	333,800
Local Subtotal.....	8,363,486	9,603,309	10,448,880	10,035,258	10,408,096
<u>STATE GOVT.</u>					
Schools.....	5,384,710	5,812,673	6,623,584	6,376,223	6,623,146
Other Gen Fund*	1,575,315	1,766,415	1,956,220	1,880,483	1,951,496
GRAND TOTAL	\$15,323,511	\$17,182,397	\$19,028,683	\$18,291,964	\$18,982,738

*Includes full amount of surtax.

TABLE 12

**RETAIL SALES AND USE TAX DISTRIBUTIONS FOR
LOCAL STADIUM AND CONVENTION CENTER FACILITIES**

Fiscal Years 1979-1988

Fiscal Year	Cities	Counties	Total
1979	\$1,771,337	\$2,215,737	\$ 3,987,074
1980	1,739,806	2,450,133	4,189,939
1981	1,894,742	2,833,011	4,727,753
1982	2,076,719	2,882,251	4,958,970
1983	2,376,257	3,683,343	6,059,600
1984	2,468,766	3,610,543	6,079,309
1985	2,842,048	4,231,447	7,073,495
1986	3,183,923	4,673,503	7,857,426
1987	3,287,177	5,356,067	8,643,244
1988	3,912,913	6,089,316	10,002,229

As of October 1988, 105 cities and 29 counties were participating in this program. The 2% stadium/convention center tax is not an additional tax for the consumer but is deducted from the state retail sales and use tax on hotel/motel lodgings. This table does not include additional hotel/motel taxes levied by Bellevue, Pierce County and certain other cities, nor the state convention center tax in Seattle and King County.

TABLE 13

REAL ESTATE EXCISE TAX STATISTICS

Fiscal Years 1979-1988

Fiscal Year	Number of Sales	Taxable Value of Sales (\$000,000)*	State Real Estate Excise Tax (\$000)**
1979	286,690	\$10,158.9	\$101,588.6
1980	242,020	9,567.4	95,674.3
1981	211,457	9,057.4	90,573.9
1982	174,378	7,310.9	73,483.1
1983	196,965	6,901.2	73,842.4
1984	214,295	8,932.2	95,574.6
1985	197,064	8,835.3	94,537.9
1986	206,191	9,006.9	96,374.0
1987	230,568	11,884.0	131,046.8
1988	214,868	10,735.1	143,850.0

* Estimate.

** Local tax through August 1981 and state tax thereafter; excludes local option real estate taxes starting in 1982. Amount includes 1.0% retained by counties for collection costs.

TABLE 14
NUMBER OF STATE EXCISE TAXPAYERS
Registered Accounts by County and Reporting Frequency
Beginning of Fiscal 1988 and 1989

County	July 1987	July 1988			Total
	Total	Monthly	Quarterly	Annual	
Adams.....	704	182	409	76	667
Asotin.....	628	122	422	75	619
Benton.....	3,939	826	2,591	371	3,788
Chelan.....	4,038	832	2,062	376	3,270
Clallam.....	3,744	682	2,542	471	3,695
Clark.....	8,620	1,539	6,283	909	8,731
Columbia.....	227	53	137	30	220
Cowlitz.....	3,652	789	2,358	382	3,529
Douglas.....	307	169	623	125	917
Ferry.....	322	38	217	55	310
Franklin.....	1,475	373	927	133	1,433
Garfield.....	119	32	67	15	114
Grant.....	2,337	543	1,405	256	2,204
Grays Harbor	3,578	749	2,411	368	3,528
Island.....	2,347	361	1,602	334	2,297
Jefferson.....	1,510	230	1,042	223	1,495
King.....	94,117	16,759	64,483	10,988	92,230
Kitsap.....	8,339	1,307	5,824	1,055	8,186
Kittitas.....	1,330	313	824	175	1,312
Klickitat.....	856	154	581	79	814
Lewis.....	3,476	690	2,320	418	3,428
Lincoln.....	550	119	329	89	537
Mason.....	2,038	306	1,362	280	1,948
Okanogan.....	1,862	375	1,168	226	1,769
Pacific.....	1,175	256	754	141	1,151
Pend Oreille..	429	67	299	59	425
Pierce.....	24,763	4,330	16,924	3,004	24,258
San Juan.....	1,290	195	944	152	1,291
Skagit.....	4,514	907	3,006	581	4,494
Skamania.....	296	43	206	35	284
Snohomish.....	22,996	3,765	16,210	2,808	22,783
Spokane.....	16,904	3,479	10,934	1,818	16,231
Stevens.....	1,549	287	1,022	190	1,499
Thurston.....	8,289	1,368	5,873	1,021	8,262
Wahkiakum....	206	29	142	32	203
Walla Walla....	1,933	473	1,150	225	1,848
Whatcom.....	7,217	1,401	4,824	853	7,078
Whitman.....	1,335	290	846	180	1,316
Yakima.....	7,194	1,791	4,443	764	6,998
SUBTOTAL...	250,205	46,224	169,566	29,372	245,162
Out-Of-State....	18,074	5,481	10,625	2,009	18,115
TOTAL.....	268,279	51,705	180,191	31,381	263,277

TABLE 15
NUMBER OF NEW BUSINESSES IN WASHINGTON
Statewide by Standard Industrial Classification (SIC)

Fiscal Years 1984-1988

Industry	SIC	1984	1985	1986	1987	1988
Agriculture, fishing, forestry, mining	01-14	1,158	1,162	1,135	1,132	1,489
Construction	15-17	6,417	6,227	5,535	5,255	4,570
Manufacturing	20-39	1,381	1,279	1,548	1,537	1,829
Wood/paper products	24 & 26	574	546	661	670	990
Furniture	25	20	70	112	82	64
Printing/publishing	27	293	286	359	335	340
Chemicals/metals	28-34	75	35	54	84	75
Machinery	35-36	206	148	150	143	159
Transportation equip	37	167	167	171	179	153
Other manufacturing	20-23, 38-39	46	27	41	44	48
Transportation	40-47	853	948	1,061	1,004	1,130
Utilities	48-49	79	77	89	102	102
Wholesale Trade	50-51	3,985	3,918	4,129	3,470	2,849
Retail Trade	52-59	14,640	14,167	13,703	12,360	11,192
Merchandise/apparel	53 & 56	614	776	826	734	650
Food stores	54	979	956	1,006	1,009	759
Vehicles/gasoline	55	1,000	1,100	941	762	563
Furniture/appliances	57	1,147	1,645	1,500	1,277	952
Restaurants/bars	58	1,765	1,848	1,836	1,611	1,365
Other retail stores	52 & 59	9,135	7,842	7,594	6,967	6,903
Finance/insurance/ real estate	60-67	970	1,080	1,297	1,515	1,493
Services	70-99	16,679	16,472	16,686	16,222	17,214
Personal services	72	2,252	2,289	2,395	2,126	2,323
Business services	73	6,717	6,620	6,785	6,981	7,861
Auto repair/rental	75	1,780	1,774	1,733	1,431	1,259
Medical services	80	1,141	1,180	1,232	1,307	1,320
Other services	70, 76-79, 81-99	<u>4,789</u>	<u>4,609</u>	<u>4,541</u>	<u>4,377</u>	<u>4,451</u>
TOTAL NEW FIRMS . .		46,162	45,330	45,183	42,597	41,868

NOTE: Based on registrations with the Department. Includes new businesses, accounts resulting from reorganization of previously registered businesses, and firms that apply but do not become operational.

TABLE 16
NUMBER OF NEW BUSINESSES IN WASHINGTON
By County, Fiscal Years 1984-1988

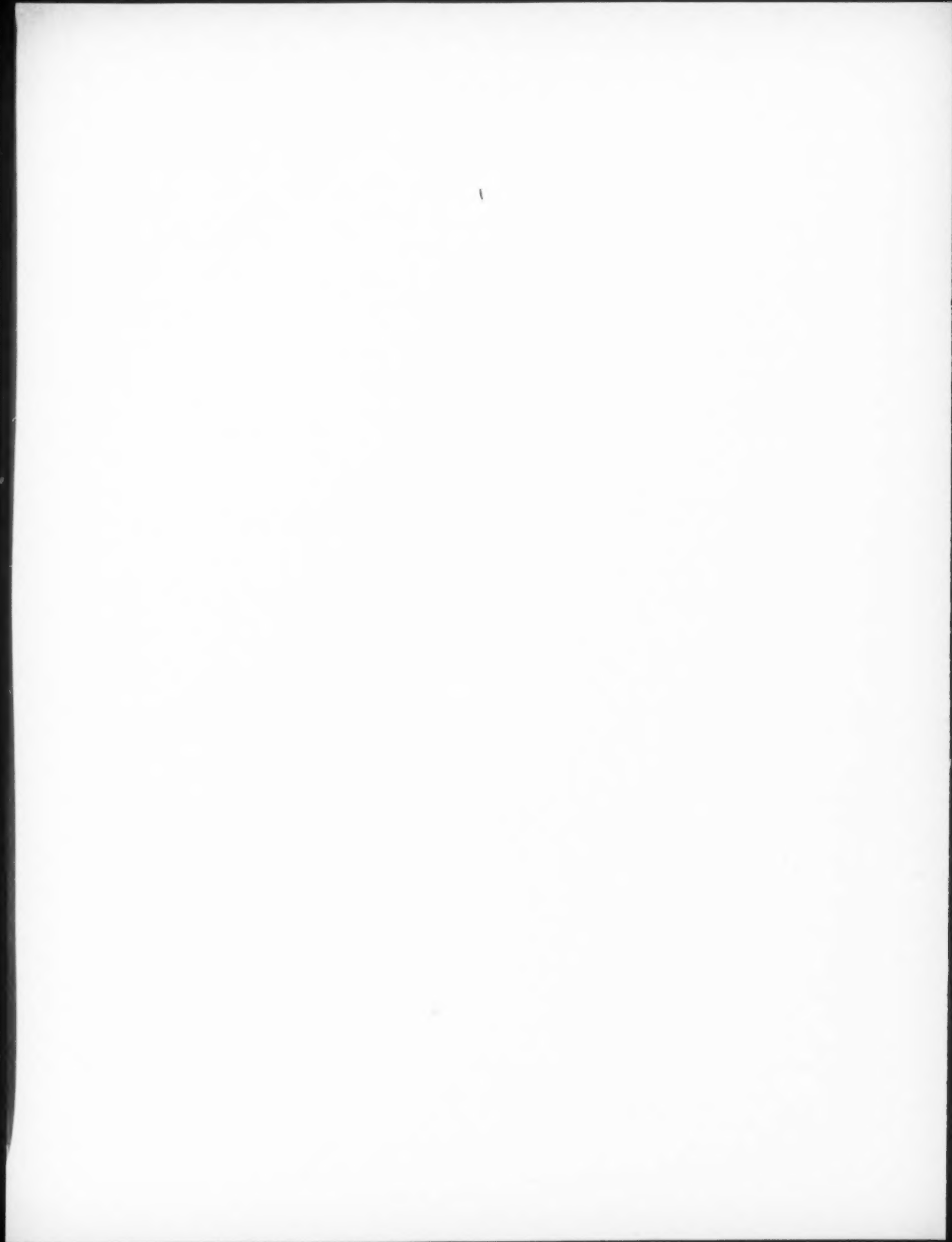
County	1984	1985	1986	1987	1988
Adams.....	100	91	72	92	85
Asotin.....	130	113	99	97	85
Benton.....	806	683	683	616	601
Chelan.....	711	632	540	534	436
Clallam.....	565	536	605	604	525
Clark.....	1,485	1,529	1,731	1,609	1,644
Columbia.....	30	19	26	36	33
Cowlitz.....	642	579	634	577	526
Douglas.....	29	54	43	50	119
Ferry.....	57	42	53	50	51
Franklin.....	264	263	212	211	171
Garfield.....	13	9	9	14	10
Grant.....	349	323	291	285	269
Grays Harbor.....	624	585	575	511	539
Island.....	407	382	361	321	313
Jefferson.....	251	243	219	243	218
King.....	16,188	16,435	16,563	15,807	15,097
Kitsap.....	1,572	1,529	1,433	1,412	1,345
Kittitas.....	198	196	176	156	198
Klickitat.....	144	151	137	144	127
Lewis.....	559	482	514	483	504
Lincoln.....	71	69	57	67	72
Mason.....	364	333	317	300	283
Okanogan.....	283	255	292	223	215
Pacific.....	181	166	176	171	159
Pend Oreille.....	78	75	67	64	71
Pierce.....	4,464	4,469	4,268	3,933	3,913
San Juan.....	196	194	245	192	203
Skagit.....	714	710	681	604	660
Skamania.....	48	54	54	48	46
Snohomish.....	3,959	4,046	4,062	3,888	3,815
Spokane.....	3,140	2,900	2,917	2,615	2,364
Stevens.....	254	245	245	212	216
Thurston.....	1,528	1,504	1,472	1,359	1,462
Wahkiakum.....	30	25	44	21	38
Walla Walla.....	274	298	296	253	215
Whatcom.....	1,303	1,257	1,257	1,009	1,020
Whitman.....	197	177	169	146	192
Yakima.....	1,189	1,085	1,031	980	942
Out of State.....	2,765	2,592	2,557	2,660	3,086
TOTAL NEW FIRMS...	46,162	45,330	45,183	42,597	41,868

NOTE: Based on registrations with the Department. Includes new businesses, accounts resulting from reorganization of previously registered businesses, and firms that apply but do not become operational.

TABLE 17
NUMBER OF NEW BUSINESSES IN WASHINGTON
By County and Major Industry, Fiscal Year 1988

County	Construc- tion	Manufac- turing	Wholesale Trade	Retail Trade	Services	All Other
Adams	7	---	8	26	25	19
Asotin	6	3	5	31	33	7
Benton	36	9	40	226	239	51
Chelan	34	19	21	129	179	54
Clallam	47	65	28	157	164	64
Clark	213	80	98	436	629	188
Columbia	4	1	2	8	13	5
Cowlitz	41	73	23	180	157	52
Douglas	11	1	3	43	50	11
Ferry	5	11	3	17	11	4
Franklin	16	4	13	47	65	26
Garfield	---	1	1	4	2	2
Grant	25	2	14	85	99	44
Grays Harbor	33	90	27	146	175	68
Island	37	10	15	97	129	25
Jefferson	16	22	17	82	73	8
King	1,394	442	962	3,764	7,017	1,518
Kitsap	151	37	66	396	621	74
Kittitas	17	7	7	73	62	32
Klickitat	14	23	5	40	31	14
Lewis	31	84	22	161	157	49
Lincoln	3	5	3	20	21	20
Mason	29	27	21	83	93	30
Okanogan	19	18	4	78	72	24
Pacific	12	18	11	49	48	21
Pend Oreille	5	17	1	23	23	2
Pierce	544	138	161	1,101	1,628	341
San Juan	19	8	12	68	78	18
Skagit	78	46	39	211	226	60
Skamania	7	9	3	13	11	3
Snohomish	572	144	194	1,021	1,536	348
Spokane	221	91	140	684	1,002	226
Stevens	12	61	11	51	57	24
Thurston	152	67	56	401	646	140
Wahkiakum	1	14	---	7	13	3
Walla Walla	21	4	10	78	84	18
Whatcom	101	45	79	309	399	87
Whitman	10	2	7	75	71	27
Yakima	75	20	54	322	329	142
Out of State	551	111	663	450	946	365
TOTAL NEW FIRMS	4,570	1,829	2,849	11,192	17,214	4,214

NOTE: Based on registrations with the Department. Includes new businesses, accounts resulting from reorganization of previously registered businesses, and firms that apply but do not become operational.



PROPERTY TAX LEVIES AND COLLECTIONS

- Table 18 - Property Tax Levies by Major Taxing District, by Calendar Year Due, 1984 - 1988
- Table 19 - Property Tax Levies by County, Due in Calendar 1987 and 1988
- Table 20 - Property Tax Levy Rates by County; Countywide Average Rates Per \$1,000 Assessed Value by Year Due, 1982 - 1988
- Table 21 - Property Tax Valuations, Levies, and Average Tax Rates, by Calendar Year Due, 1910 - 1989
- Table 22 - Number of Taxing Districts by Type, 1983 - 1988
- Table 23 - Property Tax Collections and Year-end Delinquency, Amounts by County for Calendar 1987
- Table 24 - Property Tax Collections and Year-End Delinquency, Statewide Totals, 1935 - 1987
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TABLE 18

PROPERTY TAX LEVIES BY MAJOR TAXING DISTRICT

By Calendar Year Due, 1984-1988
Dollars in Thousands

FUND	1984		1985		1986	
	Amount (\$000)	Percent	Amount (\$000)	Percent	Amount (\$000)	Percent
TOTAL.....	\$1,508,700	100.0	\$1,678,405	100.0	\$1,784,467	100.0
SCHOOLS.....	837,997	55.5	936,098	55.8	964,314	54.0
State (Regular).....	477,223	31.6	525,615	31.3	561,089	31.4
Local (Special).....	360,774	23.9	410,483	24.5	403,225	22.6
Maint. & Oper.....	260,277	17.3	287,393	17.1	281,152	15.8
Cap./Trans. Project.....	--*	--	--*	--	1,134	0.1
Bonds.....	100,497	6.7	123,090	7.3	120,939	6.8
COUNTY.....	301,757	20.0	324,715	19.3	354,537	19.9
Current Expense (Regular)...	162,636	10.8	178,086	10.6	191,237	10.7
Other County Regular.....	15,011	1.0	14,427	0.9	17,027	1.0
Road District (Regular).....	94,897	6.3	105,513	6.3	112,881	6.3
Diverted Road Funds.....	8,488	0.6	6,767	0.4	7,904	0.4
County Special.....	20,725	1.4	19,922	1.2	25,488	1.4
CITIES AND TOWNS.....	197,596	13.1	221,873	13.2	247,788	13.9
Regular Levies.....	167,853	11.1	183,085	10.9	198,128	11.1
Special Levies.....	29,743	2.0	38,788	2.3	49,660	2.8
DISTRICTS.....	171,350	11.4	195,719	11.7	217,828	12.2
Total Regular.....	151,717	10.1	164,748	9.8	190,812	10.7
Total Special.....	19,633	1.3	30,971	1.8	27,016	1.5
Port General (Regular)....	42,317	2.8	45,842	2.7	36,601	2.1
Port Ind. Dev./Bonds(Reg.)	--*	--	--*	--	13,105	0.7
Port Special.....	394	0.0	295	0.0	591	0.0
Fire Protection Regular...	53,469	3.5	58,236	3.5	70,530	4.0
Fire Protection Special...	10,138	0.7	20,207	1.2	13,748	0.8
Library Regular.....	30,060	2.0	32,278	1.9	34,142	1.9
Library Special.....	632	0.0	706	0.0	624	0.0
Hospital Regular.....	6,123	0.4	6,611	0.4	7,169	0.4
Hospital Special.....	5,495	0.4	6,288	0.4	6,725	0.4
Emergency Medical Regular.	15,482	1.0	17,013	1.0	23,926	1.3
Emergency Medical Special.	1,421	0.1	1,549	0.1	2,239	0.1
Parks Regular.....	3,070	0.2	3,576	0.2	3,812	0.2
Parks Special.....	1,420	0.1	1,751	0.1	2,976	0.2
Other Regular.....	1,196	0.1	1,192	0.1	1,527	0.1
Other Special.....	133	0.0	175	0.0	113	0.0

*Included in preceding amount.

TABLE 18, Contd.

PROPERTY TAX LEVIES BY MAJOR TAXING DISTRICT

By Calendar Year Due, 1984-1988
Dollars in Thousands

FUND	1987		1988		1987 to 1988 Comparison	
	Amount (\$000)	Percent	Amount (\$000)	Percent	Difference (\$000)	Percent Change
TOTAL.....	\$2,042,279	100.0	2,145,568	100.0	\$103,289	5.1%
SCHOOLS.....	1,132,466	55.5	1,176,203	54.8	43,737	3.9%
State (Regular).....	595,196	29.1	615,523	28.7	20,327	3.4%
Local (Special).....	537,270	26.3	560,680	26.1	23,410	4.4%
Maint. & Oper.....	346,486	17.0	365,228	17.0	18,742	5.4%
Cap./Trans. Project.....	30,054	1.5	1,436	0.1	(28,618)	-95.2%
Bonds.....	160,730	7.9	194,016	9.0	33,286	20.7%
COUNTY.....	386,116	18.9	416,513	19.4	30,397	7.9%
Current Expense (Regular)...	209,204	10.2	225,596	10.5	16,392	7.8%
Other County Regular.....	16,397	0.8	17,857	0.8	1,460	8.9%
Road District (Regular).....	125,128	6.1	135,569	6.3	10,441	8.3%
Diverted Road Funds.....	4,530	0.2	3,564	0.2	(966)	-21.3%
County Special.....	30,857	1.5	33,927	1.6	3,070	10.0%
CITIES AND TOWNS.....	279,818	13.7	295,639	13.8	15,821	5.7%
Regular Levies.....	225,070	11.0	241,762	11.3	16,692	7.4%
Special Levies.....	54,748	2.7	53,878	2.5	(870)	-1.6%
DISTRICTS.....	243,879	11.9	257,212	12.0	13,333	5.5%
Total Regular.....	212,404	10.4	228,282	10.6	15,878	7.5%
Total Special.....	31,475	1.5	28,930	1.3	(2,545)	-8.1%
Port General (Regular)....	38,263	1.9	42,442	2.0	4,179	10.9%
Port Ind. Dev./Bonds(Reg.)	15,223	0.7	16,674	0.8	1,451	9.5%
Port Special.....	1,154	0.1	711	0.0	(443)	-38.4%
Fire Protection Regular...	80,735	4.0	85,815	4.0	5,080	6.3%
Fire Protection Special...	11,583	0.6	12,749	0.6	1,166	10.1%
Library Regular.....	39,126	1.9	40,967	1.9	1,841	4.7%
Library Special.....	2,844	0.1	2,885	0.1	41	1.5%
Hospital Regular.....	7,791	0.4	8,742	0.4	951	12.2%
Hospital Special.....	7,227	0.4	6,915	0.3	(312)	-4.3%
Emergency Medical Regular.	25,656	1.3	28,373	1.3	2,717	10.6%
Emergency Medical Special.	1,357	0.1	8	0.0	(1,349)	-99.4%
Parks Regular.....	4,040	0.2	4,619	0.2	579	14.3%
Parks Special.....	7,057	0.3	4,565	0.2	(2,492)	-35.3%
Other Regular.....	1,570	0.1	650	0.0	(920)	-58.6%
Other Special.....	253	0.0	1,096	0.1	843	333.3%

TABLE 19
PROPERTY TAX LEVIES BY COUNTY
Due in Calendar 1987 and 1988

County	Year Due		Change (\$000)	Percent Change
	1987 (\$000)	1988 (\$000)		
Adams	7,394	7,751	357	4.8
Asotin	4,618	4,641	23	0.5
Benton	41,513	44,030	2,517	6.1
Chelan	21,857	23,491	1,634	7.5
Clallam	19,535	20,650	1,115	5.7
Clark	82,478	87,696	5,218	6.3
Columbia	2,414	1,788	(626)	(25.9)
Cowlitz	37,685	36,546	(1,139)	(3.0)
Douglas	10,074	10,055	(19)	(0.2)
Ferry	1,509	1,873	364	24.1
Franklin	16,806	18,188	1,382	8.2
Garfield	1,695	1,812	117	6.9
Grant	23,154	23,964	810	3.5
Grays Harbor	24,749	25,279	530	2.1
Island	18,470	20,923	2,453	13.3
Jefferson	9,354	9,815	461	4.9
King	808,599	838,283	29,684	3.7
Kitsap	63,802	65,998	2,196	3.4
Kittitas	8,652	9,128	476	5.5
Klickitat	6,389	5,759	(630)	(9.9)
Lewis	22,280	23,214	934	4.2
Lincoln	6,871	6,339	(532)	(7.7)
Mason	15,789	16,316	527	3.3
Okanogan	11,177	11,293	116	1.0
Pacific	6,971	7,976	1,005	14.4
Pend Oreille	3,264	3,096	(168)	(5.2)
Pierce	223,506	240,431	16,925	7.6
San Juan	8,775	9,793	1,018	11.6
Skagit	31,395	33,214	1,819	5.8
Skamania	2,820	2,860	40	1.4
Snohomish	164,254	177,353	13,099	8.0
Spokane	118,367	134,153	15,786	13.3
Stevens	9,778	10,210	432	4.4
Thurston	65,949	68,434	2,485	3.8
Wahkiakum	953	923	(30)	(3.1)
Walla Walla	18,775	19,025	250	1.3
Whatcom	50,374	52,422	2,048	4.1
Whitman	14,360	14,637	277	1.9
Yakima	55,875	56,211	336	0.6
TOTAL	\$2,042,280	\$2,145,568	\$103,288	5.1

TABLE 20
PROPERTY TAX LEVY RATES BY COUNTY

**Countywide Average Rates Per \$1,000 Assessed Value
By Year Due 1982-1988**

County	1982	1983	1984	1985	1986	1987	1988
Adams.....	\$10.38	\$10.78	\$11.72	\$11.64	\$12.13	\$12.92	\$13.29
Asotin.....	13.24	12.86	13.57	13.62	14.28	14.92	15.04
Benton.....	9.29	9.46	11.04	11.61	12.52	13.88	14.93
Chelan.....	11.02	11.06	12.21	12.36	12.59	12.51	13.78
Clallam.....	9.16	8.53	9.29	9.59	10.84	11.41	11.75
Clark.....	10.29	10.25	10.85	11.45	11.75	12.40	12.81
Columbia.....	11.10	12.13	13.48	14.63	13.95	15.11	11.38
Cowlitz.....	9.45	10.00	11.45	12.03	11.71	12.33	11.58
Douglas.....	10.97	11.03	11.47	11.42	11.68	12.98	13.05
Ferry.....	7.82	7.18	7.96	8.65	8.44	8.99	9.48
Franklin.....	10.76	11.26	12.54	13.14	14.03	15.06	16.62
Garfield.....	13.22	13.29	14.51	13.79	15.88	15.79	16.96
Grant.....	10.75	11.04	11.94	12.37	12.72	13.48	13.60
Grays Harbor...	10.70	10.67	11.08	11.94	12.72	13.25	13.64
Island.....	8.35	8.48	8.41	8.54	8.73	8.75	9.62
Jefferson.....	7.03	7.48	9.30	8.88	9.19	10.36	10.69
King.....	9.73	9.81	10.42	11.10	11.72	13.12	13.27
Kitsap.....	9.10	9.09	9.20	10.00	10.24	11.79	11.94
Kittitas.....	10.29	10.47	10.31	10.59	10.78	11.12	11.52
Klickitat.....	10.82	9.65	10.13	11.72	12.55	12.60	13.37
Lewis.....	10.22	9.20	10.37	10.57	10.85	12.01	12.26
Lincoln.....	11.66	11.36	12.88	12.42	14.35	13.65	13.29
Mason.....	9.68	8.93	8.94	9.89	10.39	10.91	11.42
Okanogan.....	11.29	11.21	11.77	11.32	13.44	12.59	14.17
Pacific.....	11.76	11.45	11.73	13.19	13.19	12.57	14.23
Pend Oreille...	10.84	11.66	11.15	11.32	11.64	12.67	12.19
Pierce.....	13.42	11.57	12.38	13.84	13.38	15.08	15.88
San Juan.....	7.70	6.62	7.69	8.43	8.49	8.43	9.16
Skagit.....	9.61	8.80	10.07	9.84	10.21	11.85	12.49
Skamania.....	7.76	9.16	9.28	9.75	10.18	10.30	13.74
Snohomish.....	8.43	8.91	9.83	10.19	10.64	11.95	12.17
Spokane.....	11.71	11.90	13.11	12.64	12.69	13.12	14.50
Stevens.....	9.86	9.06	10.00	11.14	10.44	11.10	11.45
Thurston.....	10.49	10.66	11.84	13.22	13.61	15.29	15.39
Wahkiakum.....	9.04	10.22	11.42	11.58	11.77	12.32	12.17
Walla Walla....	10.52	10.80	11.78	12.13	12.14	12.89	12.91
Whatcom.....	9.68	10.29	10.73	11.42	11.22	11.89	12.39
Whitman.....	13.75	14.92	14.80	15.12	14.89	15.15	15.58
Yakima.....	10.12	9.47	10.86	11.14	11.23	12.50	12.73
STATE.....	\$10.10	\$10.06	\$10.83	\$11.44	\$11.79	\$12.97	\$13.13

TABLE 21
PROPERTY TAX VALUATIONS, LEVIES AND AVERAGE TAX RATES
By Calendar Year Due, 1910-1989

Year Due	Assessed Valuation (\$000) ¹			Total Taxes Levied (\$000)	Statewide Average Rate Per \$1,000 A.V. ²
	County	State	Total		
1910	\$ 681,070	\$ 109,946	\$ 791,016	\$ 24,994	\$ 7.90
1915	865,995	159,466	1,025,461	36,818	8.98
1920	902,525	153,977	1,056,502	60,143	14.23
1925	999,658	148,258	1,147,916	67,004	14.59
1930	1,088,837	162,067	1,250,904	81,095	16.21
1935	852,482	112,669	965,151	48,368	12.53
1940	818,684	159,803	978,487	41,505	10.61
1945	987,810	181,507	1,169,317	46,160	9.87
1950	1,490,903	206,402	1,697,305	86,025	12.67
1955	2,118,359	230,078	2,348,437	116,833	12.44
1960	2,919,367	307,112	3,226,480	175,998	13.64
1961	3,129,225	317,901	3,447,126	204,413	14.83
1962	3,290,578	325,635	3,616,213	214,979	14.86
1963	3,465,939	339,348	3,805,287	231,541	15.21
1964	3,655,050	347,009	4,002,059	252,611	15.78
1965	3,835,198	346,916	4,182,114	267,923	16.02
1966	4,040,600	341,824	4,382,424	285,456	16.29
1967	4,561,872	346,473	4,908,345	338,423	17.24
1968	4,966,600	342,965	5,309,565	395,951	18.64
1969	5,562,045	365,605	5,927,650	465,293	19.63
1970	6,107,912	389,227	6,497,139	533,244	20.52
1971	13,711,635	828,263	14,539,898	622,946	21.42
1972	14,348,242	857,376	15,205,618	651,005	21.41
1973	16,821,800	1,099,759	17,921,559	674,458	18.82
1974	18,065,726	1,230,384	19,296,110	716,189	18.56
1975	38,211,161	2,548,447	40,759,608	806,038	19.78
1976	42,496,185	2,710,696	47,206,880	727,430	16.09
1977	48,357,404	3,023,877	51,381,281	927,390	18.05
1978	56,089,049	3,079,209	59,168,258	1,002,340	16.94
1979	63,105,417	3,477,928	66,583,345	1,064,021	15.98
1980	73,063,044	3,728,925	76,791,969	1,006,737	13.11
1981	105,678,610	4,202,744	109,881,354	1,129,004	10.28
1982	118,395,134	4,850,053	123,245,187	1,242,771	10.10
1983	137,936,548	5,476,328	143,412,876	1,434,255	10.06
1984	134,961,347	5,803,775	140,765,122	1,508,700	10.83
1985	141,743,344	6,453,551	148,196,895	1,678,405	11.44
1986	145,734,943	6,849,528	152,584,470	1,784,467	11.79
1987	151,411,961	7,318,434	158,730,395	2,042,279	12.97
1988	154,633,726	7,603,997	162,237,723	2,145,568	13.13
1989	163,556,767	7,608,043	171,164,810	n.a.	n.a.

n.a. - not available

¹ County assessed valuations are valuations as equalized by the County Board of Equalization, and state assessed valuations are valuations of inter-county utilities and private car companies as equalized by the State Board of Equalization for county purposes.

² Total taxes levied divided by total assessed valuation. All years adjusted to dollars per thousand levied on 100 percent assessment level.

TABLE 22
NUMBER OF TAXING DISTRICTS BY TYPE
1983-1988

Taxing District	1983	1984	1985	1986	1987	1988
State.....	1	1	1	1	1	1
Counties.....	39	39	39	39	39	39
Cities and Towns.....	265	266	266	266	266	266
Road.....	41	39	39	39	39	39
School.....	300	300	299	299	299	296
Public Utility.....	29	29	32	32	30	30
Library.....	16	16	16	16	16	16
Port.....	72	73	73	73	75	75
Water.....	134	129	125	124	126	126
Fire.....	417	419	420	422	422	419
Sewer.....	55	47	44	45	45	43
Metropolitan.....	2	2	2	2	2	2
Park.....	1	1	1	1	1	1
Flood.....	1	1	1	1	1	1
Flood Zone.....	15	15	19	20	20	20
Hospital.....	52	52	52	52	51	51
Airport.....	2	1	1	1	1	1
Ferry.....	1	1	1	1	1	1
Cemetery.....	95	96	99	98	99	100
Mosquito Control.....	8	11	11	11	11	11
Park-Recreation.....	33	35	43	44	45	46
Emergency Medical*....	8	8	9	8	9	71
Irrigation.....	1	1	1	3	3	2
Cultural-Arts.....	<u>0</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
Totals.....	1,588	1,583	1,595	1,599	1,603	1,658
Tax Code Areas.....	3,076	3,043	3,031	3,028	2,993	2,971

*Typically integrated with a fire district.

TABLE 23

PROPERTY TAX COLLECTIONS AND YEAR-END DELINQUENCY

Amounts by County for Calendar Year 1987

County	Current Taxes		Delinquent Taxes	
	1987 Tax Roll	Collections	Due Jan. 1, 1987	Collections
Adams	\$ 7,391,216	\$ 6,654,063	\$ 1,330,614	\$ 441,183
Asotin	4,621,635	4,296,056	422,463	219,671
Benton	41,885,895	39,272,602	4,863,419	1,986,053
Chelan	21,856,403	21,038,816	1,365,049	642,937
Clallam	19,504,918	18,562,475	1,794,533	900,064
Clark	82,612,813	77,591,149	12,242,179	6,242,072
Columbia	2,413,684	2,299,573	162,866	52,816
Cowlitz	37,690,146	36,511,282	2,654,975	1,291,656
Douglas	10,074,465	9,570,511	899,826	398,449
Ferry	1,508,536	1,361,505	222,259	93,573
Franklin	16,828,635	15,228,004	3,051,666	1,343,715
Garfield	1,695,733	1,652,057	80,495	45,290
Grant	23,213,301	21,331,769	2,602,540	1,188,187
Grays Harbor	24,997,857	23,292,940	3,466,372	1,689,892
Island	18,545,944	17,404,310	2,030,375	1,209,507
Jefferson	9,354,341	8,867,479	1,163,662	582,121
King	808,599,401	778,371,072	35,439,048	21,168,485
Kitsap	63,841,702	59,604,588	5,803,184	3,238,563
Kittitas	8,652,015	8,041,828	1,199,150	605,251
Klickitat	6,408,854	5,825,524	1,060,851	339,051
Lewis	22,279,755	21,301,034	1,923,227	887,619
Lincoln	6,871,347	6,543,250	588,378	186,139
Mason	15,580,635	14,492,014	2,023,269	1,094,812
Okanogan	11,176,717	10,043,900	2,211,370	1,152,064
Pacific	6,970,700	6,256,377	1,625,970	659,852
Pend Oreille	3,260,058	2,920,008	586,712	301,503
Pierce	223,588,789	211,141,685	18,417,511	10,993,344
San Juan	8,770,059	8,151,266	1,219,729	547,459
Skagit	31,446,481	30,129,437	2,375,503	1,203,803
Skamania	2,820,259	2,613,818	403,757	160,904
Snohomish	164,336,138	156,555,683	12,020,750	7,025,538
Spokane	118,445,916	112,610,754	9,064,505	5,027,965
Stevens	9,765,795	9,212,360	957,452	467,603
Thurston	65,946,328	62,528,479	5,944,896	3,109,324
Wahkiakum	952,702	880,409	193,985	89,250
Walla Walla	18,750,605	18,093,015	1,141,200	535,009
Whatcom	50,391,238	48,040,040	4,825,158	2,763,096
Whitman	14,351,244	13,824,753	1,022,333	420,271
Yakima	55,916,423	53,202,323	4,492,363	2,433,899
TOTAL	\$2,043,318,683	\$1,945,318,208	\$152,893,594	\$82,737,991

TABLE 23, Cont.
PROPERTY TAX COLLECTIONS AND YEAR-END DELINQUENCY
Amounts by County for Calendar Year 1987

Due Jan. 1, 1987	Total Current And Delinquent Taxes			Collections as % of Current Roll
	Collections	Net Changes During 1987	Unpaid Dec. 31, 1987	
\$ 8,721,830	\$ 7,095,246	\$ (2,037)	\$ 1,624,546	96.0%
5,044,098	4,515,727	(8,318)	520,053	97.7
46,749,314	41,258,655	(107,253)	5,383,406	98.5
23,221,452	21,681,753	(8,965)	1,530,734	99.2
21,299,451	19,462,539	69,079	1,905,991	99.8
94,854,992	83,833,221	(59,931)	10,961,840	101.5
2,576,550	2,352,389	(3,701)	220,460	97.5
40,345,121	37,802,938	89,521	2,631,704	100.3
10,974,291	9,968,960	47,774	1,053,105	99.0
1,730,795	1,455,078	2,653	278,370	96.5
19,880,301	16,571,719	(32,019)	3,276,563	98.5
1,776,228	1,697,347	(4,332)	74,549	100.1
25,815,841	22,519,956	(58,969)	3,236,916	97.0
28,464,229	24,982,832	(23,406)	3,457,992	99.9
20,576,319	18,613,817	28	1,962,530	100.4
10,518,003	9,449,600	37,290	1,105,693	101.0
844,038,449	799,539,557	(5,886,933)	38,611,959	98.9
69,644,886	62,843,151	37,191	6,838,926	98.4
9,851,165	8,647,079	48,821	1,252,907	99.9
7,469,705	6,164,575	128,730	1,433,860	96.2
24,202,982	22,188,653	92,963	2,107,292	99.6
7,459,725	6,729,389	(20,430)	709,906	97.9
17,603,904	15,586,826	(15,209)	2,001,869	100.0
13,388,087	11,195,964	(57,334)	2,134,789	100.2
8,596,670	6,916,229	(56,108)	1,624,333	99.2
3,846,770	3,221,511	8,801	634,060	98.8
242,006,300	222,135,029	125,767	19,997,038	99.3
9,989,788	8,698,725	19,575	1,310,638	99.2
33,821,984	31,333,240	(11,610)	2,477,134	99.6
3,224,016	2,774,722	48,211	497,505	98.4
176,356,888	163,581,221	168,156	12,943,823	99.5
127,510,421	117,638,719	122,505	9,994,207	99.3
10,723,247	9,679,963	(16,563)	1,026,721	99.1
71,891,224	65,637,803	(157,988)	6,095,433	99.5
1,146,687	969,659	1,189	178,217	101.8
19,891,805	18,628,024	(2,603)	1,261,178	99.3
55,216,396	50,803,136	(30,754)	4,382,506	100.8
15,373,577	14,245,024	(10,023)	1,118,530	99.3
60,408,786	55,636,222	144,779	4,917,343	99.5
\$2,196,212,277	\$2,028,056,198	\$ (5,381,453)	\$162,774,626	99.3%

TABLE 24
PROPERTY TAX COLLECTIONS AND YEAR-END DELINQUENCY
Statewide Totals, 1935-1987

Year	Current Taxes		Delinquent Taxes	
	Roll	Collections	Due Jan. 1	Collections
1987	\$2,043,318,683	\$1,945,318,208	\$152,893,594	\$82,737,911
1986	1,786,105,314	1,693,545,803	134,435,415	71,883,906
1985	1,676,629,858	1,590,938,162	116,881,719	64,623,647
1984	1,510,422,489	1,438,065,812	112,361,456	62,349,494
1983	1,435,450,474	1,369,265,095	125,461,701	76,770,303
1982	1,245,041,196	1,180,552,702	126,071,176	64,827,171
1981	1,130,092,590	1,062,458,238	118,044,466	58,701,489
1980	1,007,542,305	947,179,997	101,607,218	43,669,528
1979	1,065,191,076	1,009,889,826	96,337,881	55,709,039
1978	1,004,437,012	957,740,389	80,651,919	39,911,982
1977	922,595,258	883,696,858	77,285,723	35,540,130
1976	727,966,021	693,953,609	80,141,746	35,183,058
1975	807,696,756	766,463,520	71,920,968	30,026,271
1970	533,352,149	508,000,355	30,180,508	12,820,182
1965	267,926,402	258,818,324	15,971,601	7,763,864
1960	176,009,580	169,396,853	10,152,998	4,633,012
1955	116,882,542	112,998,479	7,086,396	3,568,268
1950	85,659,296	82,038,204	6,232,684	3,349,215
1945	46,092,054	44,393,091	4,904,694	2,115,157
1940	41,425,682	37,937,552	21,680,587	8,065,291
1935	48,283,672	39,185,275	43,151,103	13,619,763

TABLE 24, Cont.
PROPERTY TAX COLLECTIONS AND YEAR-END DELINQUENCY
Statewide Totals, 1935-1987

Due Jan. 1	Total Current & Delinquent Taxes		Unpaid Dec. 31	Total Collections as % of Current Roll
	Collections	Net Changes		
\$2,196,212,277	\$2,028,056,198	\$-5,381,453	\$162,774,626	99.3%
1,920,540,729	1,765,429,709	-2,071,224	153,039,796	98.8
1,793,511,577	1,655,561,809	-3,500,147	134,449,621	98.7
1,622,783,945	1,500,415,306	-6,305,590	116,063,049	99.3
1,560,912,176	1,446,035,401	-3,363,270	111,513,504	100.7
1,371,112,372	1,245,379,869	- 259,941	125,472,562	100.0
1,248,137,059	1,121,159,730	-1,072,565	125,904,764	99.2
1,109,149,521	990,849,528	- 138,777	118,161,216	98.3
1,161,528,959	1,065,598,868	+5,677,126	101,607,217	100.0
1,085,088,931	997,652,372	+8,936,536	96,373,095	99.3
999,880,976	919,236,989	- 62,122	80,581,865	99.6
808,107,944	728,136,672	-2,686,464	77,284,808	100.0
879,617,726	796,489,797	-3,068,774	80,059,155	98.6
563,532,655	502,820,536	-2,383,976	40,328,143	97.6
238,898,002	266,582,191	- 147,695	17,168,115	99.5
186,162,578	174,029,865	- 643,248	11,489,465	98.9
123,968,938	116,566,747	- 28,038	7,374,153	99.7
91,891,980	85,387,420	- 192,509	6,312,051	99.7
50,996,748	46,508,248	- 73,889	4,414,611	100.9
63,106,269	46,002,843	-1,138,890	15,964,536	111.0
91,434,775	52,805,038	---	38,629,737	109.4



PROPERTY VALUATIONS AND ASSESSMENT RATIOS

- Table 25 - Indicated Property Tax Ratios by County, by Assessment Years, 1983 - 1988
- Table 26 - Property Tax Ratios by County; Real, Personal, and Indicated Ratios, Assessment Years 1987 - 1988
- Table 27 - 1988 Assessed Valuation of Lands and Improvements; Locally Assessed Property by County
- Table 28 - 1988 Valuation of Current Use Land by County; Agricultural, Timber and Open Space Lands Approved for Current Use Assessment
- Table 29 - 1988 Valuation of Forest Land; Privately-Owned Classified and Designated Forest Land by County
- Table 30 - Other 1988 Property Valuation Statistics; Valuation of New Property, Revaluation, and Senior Citizens Exempt Property
- Table 31 - 1988 Assessed Valuation of Locally Assessed Personal Property by County
- Table 32 - 1988 Valuation of State Assessed Vessels; Commercial Boats Subject to Property Tax
- Table 33 - 1988 Assessed and Actual Value of All Taxable Property and Computation of 1988 State Property Tax Levy
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TABLE 25
INDICATED PROPERTY TAX RATIOS BY COUNTY
By Assessment Years, 1983-1988

County	1983	1984	1985	1986	1987	1988
Adams	92.6	94.3	91.0	93.1	95.3	95.2
Asotin	76.9	86.0	85.5	86.9	91.0	91.1
Benton	93.1	97.0	96.2	96.6	96.4	92.4
Chelan	81.1	83.3	85.2	88.0	89.0	90.4
Clallam	94.7	98.8	98.1	98.8	98.6	95.2
Clark	99.6	98.9	99.4	99.7	99.1	99.4
Columbia	77.4	86.8	86.5	94.4	98.1	98.9
Cowlitz	97.3	95.7	99.4	99.0	99.1	98.9
Douglas	88.6	94.5	95.5	96.8	96.7	97.9
Ferry	92.0	86.3	97.5	99.5	99.2	97.1
Franklin	89.0	88.1	92.5	95.6	93.3	97.1
Garfield	90.7	96.0	95.8	93.1	96.6	93.5
Grant	82.1	87.1	84.2	89.7	90.5	97.6
Grays Harbor . .	96.7	98.8	99.0	99.5	99.1	98.8
Island	94.3	90.3	94.5	100.0	99.8	99.2
Jefferson	97.0	95.5	99.4	99.3	99.4	97.4
King	95.0	94.4	93.7	95.5	93.2	96.1
Kitsap	94.9	96.7	98.0	93.9	97.9	97.8
Kittitas	98.3	98.3	98.7	99.4	99.7	99.3
Klickitat	88.5	85.7	90.9	94.7	94.9	92.0
Lewis	92.4	94.1	96.5	98.6	97.4	96.8
Lincoln	93.8	96.2	92.5	95.1	95.1	93.8
Mason	97.8	98.9	98.0	99.1	96.7	92.0
Okanogan	80.5	80.6	85.6	93.0	87.0	88.8
Pacific	86.8	88.1	91.0	90.2	93.9	96.8
Pend Oreille . . .	76.9	78.5	91.7	90.3	97.7	90.8
Pierce	91.3	95.7	97.3	97.3	95.0	99.1
San Juan	91.4	97.8	95.7	98.3	97.4	98.9
Skagit	96.0	96.9	98.3	99.3	96.7	98.6
Skamania	97.1	94.9	93.6	97.4	96.7	97.9
Snohomish	96.4	97.3	98.2	96.9	96.8	96.3
Spokane	82.9	91.9	93.0	94.9	97.1	99.9
Stevens	88.4	74.2	91.7	96.6	95.3	97.1
Thurston	95.2	97.5	98.4	92.2	97.7	96.6
Wahkiakum	78.4	82.5	85.8	82.4	85.9	93.5
Walla Walla	88.8	89.6	94.3	93.9	96.9	97.7
Whatcom	91.9	91.6	97.9	100.0	99.1	96.6
Whitman	81.1	81.6	83.3	85.5	84.9	85.0
Yakima	93.0	95.4	96.0	97.9	98.5	94.8
STATEWIDE	93.2	94.4	95.2	96.1	95.3	96.7

TABLE 26
PROPERTY TAX RATIOS BY COUNTY
Real, Personal and Combined Indicated Ratios
Assessment Years 1987-1988

County	Real		Personal		Indicated	
	1987	1988	1987	1988	1987	1988
Adams	97.9	97.5	86.0	86.9	95.3	95.2
Asotin	92.1	94.6	80.5	62.8	91.0	91.1
Benton	97.9	92.3	87.1	92.9	96.4	92.4
Chelan	89.3	91.6	86.3	80.7	89.0	90.4
Clallam	99.5	95.5	89.5	92.5	98.6	95.2
Clark	100.0	100.0	89.9	92.9	99.1	99.4
Columbia	97.9	100.0	99.0	92.9	98.1	98.9
Cowlitz	100.0	100.0	90.2	87.9	99.1	98.9
Douglas	97.1	98.7	93.1	89.8	96.7	97.9
Ferry	99.1	99.2	100.0	83.9	99.2	97.1
Franklin	95.3	98.2	82.6	91.1	93.3	97.1
Garfield	98.0	93.1	90.5	95.6	96.6	93.5
Grant	90.7	100.0	88.9	82.3	90.5	97.6
Grays Harbor . .	100.0	100.0	91.4	89.6	99.1	98.8
Island	100.0	99.8	95.8	86.2	99.8	99.2
Jefferson	99.9	97.5	93.0	96.7	99.4	97.4
King	92.5	95.7	100.0	100.0	93.2	96.1
Kitsap	97.8	97.9	100.0	96.6	97.9	97.8
Kittitas	99.7	99.7	100.0	96.3	99.7	99.3
Klickitat	95.5	92.4	91.9	89.5	94.9	92.0
Lewis	99.2	97.0	91.9	96.2	97.4	96.8
Lincoln	97.0	95.7	87.9	86.5	95.1	93.8
Mason	96.6	91.6	97.5	98.2	96.7	92.0
Okanogan	87.9	90.2	79.8	77.8	87.0	88.8
Pacific	93.9	97.1	93.9	94.4	93.9	96.8
Pend Oreille . . .	98.8	92.0	83.6	75.4	97.7	90.8
Pierce	94.5	99.0	100.0	100.0	95.0	99.1
San Juan	97.6	99.6	92.9	81.9	97.4	98.9
Skagit	97.4	99.8	92.2	91.8	96.7	98.6
Skamania	98.8	99.6	90.2	92.6	96.7	97.9
Snohomish	96.5	95.9	100.0	100.0	96.8	96.3
Spokane	97.0	99.9	97.9	100.0	97.1	99.9
Stevens	96.5	98.2	91.5	93.3	95.3	97.1
Thurston	98.3	96.9	91.9	93.1	97.7	96.6
Wahkiakum	90.7	93.8	53.7	91.2	85.9	93.5
Walla Walla	97.7	98.0	90.2	95.6	96.9	97.7
Whatcom	100.0	98.0	91.6	85.9	99.1	96.6
Whitman	82.1	83.3	97.3	92.5	84.9	85.0
Yakima	98.6	94.3	97.5	98.3	98.5	94.8
STATEWIDE	95.1	96.7	96.6	96.6	95.3	96.7

TABLE 27
1988 ASSESSED VALUATION OF LANDS AND IMPROVEMENTS
Locally Assessed Property by County

County	Unincorporated Areas			Cities & Towns	Total Taxable Value of Lands & Improvements [3]
	Classified Lands [1]	All Other Lands [2]	Total		
Adams.....	\$ 216,199,840	\$ 106,745,420	\$ 322,945,260	\$ 122,323,425	\$ 445,268,685
Asotin.....	18,824,890	160,422,710	179,247,600	109,731,575	288,979,175
Benton.....	178,551,320	584,136,230	762,687,550	1,741,790,440	2,504,477,990
Chelan.....	1,228,405	843,920,457	845,148,862	744,098,593	1,589,247,455
Clallam.....	32,526,316	928,616,573	961,142,889	664,250,774	1,625,393,663
Clark.....	131,744,580	4,274,139,117	4,405,883,697	1,997,844,264	6,403,727,961
Columbia.....	68,253,380	26,352,130	94,605,510	34,671,160	129,276,670
Cowlitz.....	58,296,383	1,857,278,966	1,915,575,349	984,733,639	2,900,308,988
Douglas.....	87,777,400	501,412,960	589,190,360	129,033,600	718,223,960
Ferry.....	8,180,623	174,448,339	182,628,962	12,916,725	195,545,687
Franklin.....	242,675,000	314,030,180	556,705,180	349,300,830	906,006,010
Garfield.....	55,814,686	7,012,985	62,827,671	21,100,771	83,928,442
Grant.....	420,688,471	561,560,303	982,248,774	537,933,169	1,520,181,943
Grays Harbor....	84,688,503	513,350,270	598,038,773	973,235,802	1,571,274,575
Island.....	17,377,531	1,729,927,769	1,747,305,300	424,983,535	2,172,288,835
Jefferson.....	20,019,135	627,155,542	647,174,677	224,754,005	871,928,682
King.....	144,187,772	19,920,338,752	20,064,526,524	42,834,891,697	62,899,418,221
Kitsap.....	18,454,562	4,188,484,022	4,206,938,584	1,180,328,578	5,387,267,162
Kittitas.....	94,009,777	344,799,321	438,809,098	271,838,886	710,647,984
Klickitat.....	70,949,740	206,891,640	277,841,380	114,298,080	392,139,460
Lewis.....	71,512,950	852,806,880	924,319,830	495,015,760	1,419,335,590
Lincoln.....	226,731,570	55,073,660	281,805,230	88,795,620	370,600,850
Mason.....	28,892,565	1,119,779,091	1,148,671,656	189,195,705	1,337,867,361
Okanogan.....	83,942,814	409,990,257	493,933,071	264,480,805	758,413,876
Pacific.....	51,950,800	342,120,100	394,070,900	125,187,280	519,258,180
Pend Oreille....	11,348,074	194,226,509	205,574,583	41,112,825	246,687,408
Pierce.....	102,881,807	7,728,505,018	7,831,386,825	6,484,131,703	14,315,518,528
San Juan.....	27,134,736	962,011,376	989,146,112	84,002,594	1,073,148,706
Skagit.....	168,065,583	1,073,853,823	1,241,919,406	1,071,089,590	2,313,008,996
Skamania.....	12,323,484	159,003,904	171,327,388	28,550,934	199,878,322
Snohomish.....	127,459,180	6,988,442,430	7,115,901,610	6,948,348,175	14,064,249,785
Spokane.....	180,236,090	3,971,026,485	4,151,262,575	4,377,992,720	8,529,255,295
Stevens.....	28,706,366	509,223,389	537,929,755	161,098,878	699,028,633
Thurston.....	58,842,595	2,239,623,941	2,298,466,536	1,938,645,734	4,237,112,270
Wahkiakum.....	16,729,330	44,825,530	61,554,860	8,352,010	69,906,870
Walla Walla.....	223,312,334	502,462,993	725,775,327	578,643,532	1,304,418,859
Whatcom.....	229,199,005	1,845,574,725	2,074,773,730	1,744,862,090	3,819,635,820
Whitman.....	317,034,610	36,834,440	353,869,050	407,510,920	761,379,970
Yakima.....	465,682,485	1,510,768,454	1,976,450,939	1,838,145,439	3,814,596,378
State Total....	\$4,402,434,692	\$68,417,176,691	\$72,819,611,383	\$80,349,221,862	\$153,168,833,245

[1] Includes forest lands and current use assessments at current use values.

[2] Includes outside platted and unplatted areas.

[3] Excludes value exempt from regular property tax levies due to the senior citizen exemption.

TABLE 28

1988 VALUATION OF CURRENT USE LAND BY COUNTY

Agricultural, Timber and Open Space Lands
Approved for Current Use Assessment

County	Applications in Effect on 1/1/88	Acres [1]	True and Fair Value	Current Use Value	Difference
Adams.....	2,081	1,051,754	\$ 315,188,105	\$ 176,893,740	\$ 138,294,365
Asotin.....	237	266,817	44,786,370	13,423,550	31,362,820
Benton.....	907	563,424	212,399,530	55,126,980	157,272,550
Chelan.....	9	1,461	565,641	117,669	447,972
Clallam.....	898	28,683	72,312,777	8,892,248	63,420,529
Clark.....	2,825	89,711	230,095,300	15,244,990	214,850,310
Columbia.....	472	359,253	144,501,540	59,556,090	84,945,450
Cowlitz.....	347	16,891	26,856,844	4,675,633	22,181,211
Douglas.....	1,994	903,574	210,924,700	87,777,400	123,147,300
Ferry.....	157	46,595	13,558,109	2,749,124	10,808,985
Franklin.....	1,694	558,476	269,805,700	169,636,200	100,169,500
Garfield.....	566	323,948	113,275,725	45,148,725	68,127,000
Grant.....	3,682	1,005,949	602,548,504	280,927,050	321,621,454
Grays Harbor....	314	21,381	24,312,362	6,205,903	18,106,459
Island.....	348	15,620	55,045,628	4,842,970	50,202,658
Jefferson.....	163	5,444	18,718,697	3,812,920	14,905,777
King.....	997	35,325	206,241,100	42,015,642	164,225,458
Kitsap.....	146	4,480	25,927,830	5,721,089	20,206,741
Kittitas.....	761	217,092	149,317,350	41,950,140	107,367,210
Klickitat.....	1,054	531,456	100,287,575	37,682,575	62,605,000
Lewis.....	1,197	64,831	81,376,750	13,588,800	67,787,950
Lincoln.....	2,838	1,322,355	413,802,750	194,530,120	219,272,630
Mason.....	366	11,089	21,533,035	2,554,925	18,978,110
Okanogan.....	1,460	616,248	172,603,161	52,830,701	119,772,460
Pacific.....	176	14,659	20,059,375	6,328,810	13,730,565
Pend Oreille....	248	27,102	10,562,787	2,195,597	8,367,190
Pierce.....	1,049	38,112	140,829,630	30,661,208	110,168,422
San Juan.....	447	14,997	56,298,422	10,647,860	45,650,562
Skagit.....	2,490	109,947	258,412,860	65,293,420	193,119,440
Skamania.....	156	4,741	10,654,104	1,882,968	8,771,136
Snohomish.....	1,218	60,209	193,598,900	46,699,800	146,899,100
Spokane.....	2,425	546,340	462,326,940	93,259,590	369,067,350
Stevens.....	269	40,518	15,724,820	6,179,263	9,545,557
Thurston.....	652	43,784	80,049,640	7,867,100	72,182,540
Wahkiakum.....	111	7,826	6,199,680	2,299,470	3,900,210
Walla Walla....	1,321	698,324	411,957,465	189,961,165	221,996,300
Whatcom.....	2,728	118,936	309,242,100	77,231,570	232,010,530
Whitman.....	2,349	1,261,518	664,597,620	237,781,820	426,815,800
Yakima.....	3,382	409,920	341,996,760	112,832,830	229,163,930
State Total.....	44,534	11,458,790	\$6,508,496,186	\$2,217,027,655	\$4,291,468,531

[1] Acreage, as reported, is prior to any changes ordered by the County Boards of Equalization.

TABLE 29
1988 VALUATION OF FOREST LAND
Privately-owned Classified and Designated
Forest Land by County

County	Classified		Designated		Total Value
	Acres [1]	Value	Acres [1]	Value	
Adams.....	---	---	---	---	---
Asotin.....	20,696	\$ 253,830	---	---	\$ 253,830
Benton.....	---	---	---	---	---
Chelan.....	86,208	1,110,736	---	---	1,110,736
Clallam.....	295,129	19,118,599	17,744	\$ 1,232,215	20,350,814
Clark.....	34,061	2,888,960	43,398	3,877,030	6,765,990
Columbia.....	25,746	602,830	---	---	602,830
Cowlitz.....	508,698	41,971,700	1,291	122,450	42,094,150
Douglas.....	---	---	---	---	---
Ferry.....	115,859	1,387,260	16,107	194,418	1,581,678
Franklin.....	---	---	---	---	---
Garfield.....	1,479	26,191	---	---	26,191
Grant.....	---	---	---	---	---
Grays Harbor....	664,891	62,767,707	18,431	1,861,685	64,629,392
Island.....	2,901	177,804	12,816	831,271	1,009,075
Jefferson.....	167,083	10,910,245	16,703	1,125,635	12,035,880
King.....	248,529	15,082,004	88,820	7,158,626	22,240,630
Kitsap.....	17,344	1,417,712	33,765	2,597,313	4,015,025
Kittitas.....	270,272	4,767,460	12,661	318,210	5,085,670
Klickitat.....	278,308	8,632,025	230	6,260	8,638,285
Lewis.....	704,231	57,760,200	2,031	163,950	57,924,150
Lincoln.....	---	---	---	---	---
Mason.....	218,157	17,322,570	49,239	3,536,155	20,858,725
Okanogan.....	65,686	730,030	15,588	196,386	926,416
Pacific.....	429,005	37,328,780	8,636	656,100	37,984,880
Pend Oreille....	120,730	3,135,457	96,134	2,082,786	5,218,243
Pierce.....	211,392	15,364,935	70,581	5,923,275	21,288,210
San Juan.....	---	---	18,467	880,850	880,850
Skagit.....	233,258	15,889,270	13,696	1,010,640	16,899,910
Skamania.....	115,148	7,370,497	1,442	102,589	7,473,086
Snohomish.....	118,617	7,685,800	50,241	4,337,710	12,023,510
Spokane.....	---	---	93,337	2,759,450	2,759,450
Stevens.....	701,498	12,667,033	---	---	12,667,033
Thurston.....	67,203	5,068,560	73,833	5,976,060	11,044,620
Wahkiakum.....	106,275	9,981,540	549	49,450	10,030,990
Walla Walla.....	1,559	46,962	2,875	75,607	122,569
Whatcom.....	119,579	7,369,530	15,757	1,174,940	8,544,470
Whitman.....	---	---	---	---	---
Yakima.....	96,127	1,809,550	2,069	37,500	1,847,050
State Total.....	6,045,669	\$370,645,777	776,441	\$48,288,561	\$418,934,338

[1] Acreage, where reported, is prior to any changes ordered by the County Boards of Equalization.

TABLE 30
OTHER 1988 PROPERTY VALUATION STATISTICS

**New Property, Revaluation,
and Senior Citizens Exempt Property**

County	Senior Citizens [1]		New Property [2]	Revaluation
	Participants	Exempted Value		
Adams.....	182	\$ 2,960,435	\$ 3,793,600	(\$ 6,132,540)
Asotin.....	624	13,439,635	5,758,685	748,725
Benton.....	1,396	30,111,180	33,416,050	(85,990,130)
Chelan.....	1,167	26,949,623	38,760,652	45,874,171
Clallam.....	1,062	24,981,104	22,412,191	22,717,442
Clark.....	4,019	100,362,341	230,671,430	(33,417,326)
Columbia.....	159	2,879,600	452,400	(818,080)
Cowlitz.....	2,080	44,792,257	102,059,031	(61,699,151)
Douglas.....	466	9,799,130	18,956,466	3,612,230
Ferry.....	142	2,546,804	28,744,015	(522,874)
Franklin.....	446	8,820,590	9,570,449	(22,121,370)
Garfield.....	78	1,380,610	534,920	(4,660,325)
Grant.....	868	18,019,439	30,733,539	11,428,881
Grays Harbor....	1,913	41,494,512	23,660,903	(20,637,712)
Island.....	801	20,386,364	63,343,751	70,358,395
Jefferson.....	557	12,862,760	16,499,486	(306,819)
King.....	14,205	434,971,234	2,521,273,972	4,334,332,818
Kitsap.....	1,901	51,223,264	167,258,470	...*
Kittitas.....	516	12,484,248	15,378,246	3,957,534
Klickitat.....	439	8,569,450	12,025,805	(1,514,830)
Lewis.....	1,920	42,510,160	31,897,971	(24,519,845)
Lincoln.....	220	3,292,910	1,870,880	7,343,690
Mason.....	930	19,298,625	22,770,077	(11,569,028)
Okanogan.....	951	17,902,131	18,744,028	(12,069,465)
Pacific.....	770	15,910,935	5,747,565	5,538,450
Pend Oreille....	424	7,636,732	16,282,421	879,118
Pierce.....	8,459	209,337,111	527,931,266	19,921,123
San Juan.....	164	5,284,680	20,296,613	5,469,037
Skagit.....	1,523	36,688,455	34,245,968	(51,967,382)
Skamania.....	185	3,841,700	3,935,090	(144,730)
Snohomish.....	4,749	126,620,160	500,754,045	406,542,755
Spokane.....	7,353	163,266,100	112,667,280	165,002,680
Stevens.....	859	16,571,079	17,470,395	(8,546,618)
Thurston.....	1,893	43,127,992	173,478,096	45,438,363
Wahkiakum.....	115	1,661,740	502,100	380,870
Walla Walla....	960	20,587,806	16,351,749	(11,202,016)
Whatcom.....	2,101	51,078,905	103,300,490	(71,015,620)
Whitman.....	365	6,352,480	12,003,840	22,542,670
Yakima.....	4,226	89,482,016	91,182,192	(167,026,331)
State Total.....	71,188	\$1,749,486,297	\$5,056,736,127	\$4,576,206,760

[1] Qualifying participants whose income is \$12,000 or less receive an exemption of \$28,000 or 50 percent of their residence value, whichever is greater, while those with income between \$12,001 and \$14,000 receive an exemption of \$24,000 or 30 percent of their residence value, whichever is greater, but no more than \$40,000.

[2] Includes new construction of real and personal property, and other new property. For 1988 only, the value of motor vehicle transportation companies is also included.

* Data not available from this county.

TABLE 31

1988 ASSESSED VALUATION OF PERSONAL PROPERTY BY COUNTY

County	Farm Machinery and Equipment	Industrial Machinery and Equipment	All Other Machinery and Equipment	Supplies and Materials (not for resale)
Adams.....	\$ 34,977,797	---	\$ 36,297,772	---
Asotin.....	1,703,770	\$ 859,560	3,795,830	---
Benton.....	29,684,200	---	94,344,630	\$ 4,692,820
Chelan.....	12,506,478	46,660,859	76,991,931	4,647,070
Clallam.....	1,507,780	24,314,442	28,594,166	6,727,874
Clark.....	7,369,090	139,711,490	143,093,905	17,736,475
Columbia.....	8,432,911	208,169	1,743,696	---
Cowlitz.....	1,839,237	53,829,266	73,253,241	39,175,005
Douglas.....	26,647,474	3,031,586	7,407,242	---
Ferry.....	1,834,916	8,245,460	867,302	---
Franklin.....	50,132,466	---	33,034,096	671,372
Garfield.....	7,746,360	31,920	1,257,538	---
Grant.....	81,218,895	6,017,140	50,746,345	9,307,915
Grays Harbor...	3,647,910	47,271,170	32,916,900	9,570,805
Island.....	1,984,150	4,673,868	28,891,145	513,032
Jefferson.....	364,025	8,940,270	7,183,585	600,275
King.....	7,363,492	1,076,687,614	2,663,428,813	266,347,493
Kitsap.....	808,470	17,564,085	90,393,396	987,978
Kittitas.....	11,844,669	6,354,739	23,463,672	329,691
Klickitat.....	9,840,939	8,613,921	6,589,695	9,914,845
Lewis.....	10,357,500	118,630,561	38,064,610	6,506,048
Lincoln.....	33,636,049	54,221	2,971,434	618,324
Mason.....	460,731	23,482,925	16,093,773	2,036,085
Okanogan.....	21,798,189	6,130,922	29,623,134	122,530
Pacific.....	2,174,980	10,590,225	7,075,150	1,084,015
Pend Oreille....	1,065,562	2,856,184	2,017,976	4,300
Pierce.....	8,843,224	225,614,059	357,740,375	10,353,601
San Juan.....	684,995	639,610	7,701,740	30,645
Skagit.....	12,538,170	2,525,585	107,690,345	18,229,994
Skamania.....	310,413	6,105,293	1,513,400	89,529
Snohomish.....	10,499,360	276,254,540	437,988,240	79,327,870
Spokane.....	18,404,200	189,458,700	346,796,000	3,032,200
Stevens.....	11,536,403	18,332,953	9,602,284	3,172,066
Thurston.....	6,258,778	63,063,273	65,647,411	46,424,698
Wahkiakum.....	1,199,290	2,380,310	597,200	131,650
Walla Walla.....	24,244,820	8,079,473	31,420,887	4,605,747
Whatcom.....	27,669,090	31,150,310	118,710,080	12,628,480
Whitman.....	48,486,980	---	17,245,670	---
Yakima.....	81,635,594	34,114,866	171,563,357	4,334,833
State Total....	\$623,254,357	\$2,472,479,569	\$5,174,357,966	\$563,955,265

*Amount of exemption deducted from values in preceding columns

TABLE 31, Cont.

1988 ASSESSED VALUATION OF PERSONAL PROPERTY BY COUNTY

Intra-County Public Utility Property	State Bid Timber	Improvements on Exempt Property	All Other Personal Property	Head of Household Exemption	Total Personal Property Assessed Value
---	---	---	\$ 37,838	(\$ 66,947)	\$ 71,246,460
---	---	---	6,557,760	---	12,916,920
---	---	\$ 57,406,840	1,095,840	(136,900)	187,087,430
---	---	1,832,218	---	(303,820)	142,334,736
---	\$ 5,535,740	48,874,908	---	(137,100)	115,417,810
---	426,000	97,865	69,494,679	(217,200)	377,712,304
---	---	1,072,970	1,034,230	(51,531)	12,440,445
---	7,893,617	---	10,603,402	(178,200)	186,415,568
---	---	254,988	17,261,380	(41,937)	54,560,733
---	---	917,121	2,704,256	---	14,569,055
---	---	11,316,200	---	(185,100)	94,969,034
---	---	245,760	3,413,766	(45,300)	12,650,044
---	---	7,964,110	1,036,055	(141,455)	156,149,005
\$ 1,235,250	2,044,860	17,211,965	18,588,519	(186,000)	132,301,379
---	---	---	---	(20,400)	36,041,795
---	36,227,335	1,033,595	1,784,045	---	56,133,130
---	2,724,543	100,580,736	242,979,367	(1,010,400)	4,359,101,658
9,074,084	25,405	8,847,950	3,039,716	(98,400)	130,642,684
---	577,818	813,035	2,568,152	(76,500)	45,875,276
282,239	2,409,574	903,308	1,336,805	(122,700)	39,768,626
3,020,050	3,905,400	1,917,050	---	(312,900)	182,088,319
---	---	324,280	4,640,743	(209,100)	42,035,951
---	61,500	19,858,220	3,097,705	(60,900)	65,030,039
1,589,566	---	6,128,424	---	(97,200)	65,295,565
---	5,913,275	4,022,340	5,866,205	(23,700)	36,702,490
---	---	139,077	2,249,668	(56,400)	8,276,367
---	8,902,782	40,222,422	297,138,363	(611,100)	948,203,726
22,355,240	---	1,163,150	230,285	(33,755)	32,771,910
---	---	42,564,850	7,345,890	(146,400)	190,743,434
---	2,013,439	4,640,600	---	(22,500)	14,650,174
---	---	62,982,730	161,773,960	(513,000)	1,028,313,700
1,214,400	385,700	788,300	10,491,900	(635,100)	569,936,300
---	1,649,194	2,492,739	2,522,043	(284,700)	49,022,982
---	---	25,633,275	4,845,141	(127,500)	211,745,076
---	816,230	---	645,650	(47,400)	5,722,930
---	---	---	---	(222,662)	68,128,265
13,745	2,342,160	21,034,525	10,439,615	(325,500)	223,662,505
---	---	11,698,380	8,414,010	---	85,845,040
2,110,600	---	22,602,350	5,180,984	---	321,542,584
\$40,895,174	\$83,854,572	\$527,586,281	\$908,417,972	(\$6,749,707)	\$10,388,051,449

TABLE 32
1988 VALUATION OF STATE ASSESSED VESSELS
Commercial Boats Subject to Property Tax

County	Number of Vessels	Actual Value	Apportioned Value	Ratio	Assessed Value
Asotin	1	\$ 5,865	\$ 5,865	62.7	\$ 3,677
Benton	15	239,957	238,374	92.9	221,449
Chelan	11	220,005	210,539	80.7	169,905
Clallam	201	5,763,680	5,340,517	92.5	4,939,978
Clark	94	5,277,257	4,659,692	92.9	4,328,854
Cowlitz	120	2,767,865	1,921,760	87.9	1,689,227
Douglas	1	2,316	2,316	89.8	2,080
Franklin	2	88,900	88,900	91.1	80,988
Garfield	1	15,656	15,656	95.6	14,967
Grant	8	104,487	103,338	82.3	85,047
Grays Harbor . .	446	13,173,183	11,538,913	89.6	10,338,866
Island	117	2,764,198	2,351,455	86.2	2,026,954
Jefferson	121	3,290,275	2,945,330	96.7	2,848,134
King	1,734	315,524,395	167,822,860	100.0	167,822,860
Kitsap	257	6,956,169	6,324,740	96.6	6,109,699
Kittitas	2	18,142	18,142	96.3	17,471
Klickitat	3	1,053,333	1,053,333	89.5	942,733
Lewis	11	60,057	53,491	96.2	51,458
Mason	47	1,685,101	1,685,101	98.2	1,654,769
Okanogan	1	8,303	8,303	77.8	6,460
Pacific	343	6,748,256	6,019,456	94.4	5,682,366
Pend Oreille . . .	1	8,170	8,170	75.4	6,160
Pierce	370	13,952,482	12,300,735	100.0	12,300,735
San Juan	135	3,123,567	2,852,983	81.9	2,336,593
Skagit	467	33,116,235	23,033,861	91.8	21,145,084
Snohomish	356	14,278,238	10,544,799	100.0	10,544,799
Spokane	7	48,911	48,238	100.0	48,238
Stevens	1	6,210	6,210	93.3	5,794
Thurston	55	951,570	927,046	93.1	863,080
Wahkiakum	96	864,462	837,174	91.2	763,503
Walla Walla	9	82,155	74,437	95.6	71,162
Whatcom	622	24,914,980	20,142,680	85.9	17,302,562
Yakima	11	179,251	179,251	98.3	176,204
TOTAL	5,666	\$457,293,631	\$283,363,665		\$274,601,856

TABLE 33

(Part 1 of 3)

**1988 ASSESSED AND ACTUAL VALUE
OF TAXABLE REAL AND PERSONAL PROPERTY
AND COMPUTATION OF 1988 STATE PROPERTY TAX LEVY**

County	Real Property			Property Ratio	Actual Value
	Assessed Value				
	Local	State	Total		
Adams.....	\$ 445,268,685	\$ 28,853,146	\$ 474,121,831	97.5	\$ 486,278,801
Asotin.....	288,979,175	1,468,349	290,447,524	94.6	307,026,981
Benton.....	2,504,477,990	37,331,925	2,541,809,915	92.3	2,753,856,896
Chelan.....	1,589,247,455	24,133,710	1,613,381,165	91.6	1,761,333,150
Clallam.....	1,625,393,663	5,363,567	1,630,757,230	95.5	1,707,599,194
Clark.....	6,403,727,961	27,099,686	6,430,827,647	100.0	6,430,827,647
Columbia.....	129,276,670	1,846,473	131,123,143	100.0	131,123,143
Cowlitz.....	2,900,308,988	26,173,105	2,926,482,093	100.0	2,926,482,093
Douglas.....	718,223,960	4,934,285	723,158,245	98.7	732,683,126
Ferry.....	195,545,687	2,698,629	198,244,316	99.2	199,843,060
Franklin.....	906,006,010	28,628,443	934,634,453	98.2	951,766,245
Garfield.....	83,928,442	194,605	84,123,047	93.1	90,357,730
Grant.....	1,520,181,943	17,022,994	1,537,204,937	100.0	1,537,204,937
Grays Harbor....	1,571,274,575	7,867,576	1,579,142,151	100.0	1,579,142,151
Island.....	2,172,288,835	3,864,759	2,176,153,594	99.8	2,180,514,623
Jefferson.....	871,928,682	2,286,212	874,214,894	97.5	896,630,661
King.....	62,899,418,221	464,442,106	63,363,860,327	95.7	66,210,930,331
Kitsap.....	5,387,267,162	19,078,015	5,406,345,177	97.9	5,522,313,766
Kittitas.....	710,647,984	6,687,650	717,335,634	99.7	719,494,116
Klickitat.....	392,139,460	23,668,438	415,807,898	92.4	450,008,548
Lewis.....	1,419,242,290	42,124,036	1,461,366,326	97.0	1,506,563,223
Lincoln.....	370,600,850	26,563,052	397,163,902	95.7	415,009,302
Mason.....	1,337,867,361	2,077,504	1,339,944,865	91.6	1,462,821,905
Okanogan.....	758,413,876	7,268,206	765,682,082	90.2	848,871,488
Pacific.....	519,258,180	2,666,560	521,924,740	97.1	537,512,606
Pend Oreille....	246,687,408	909,047	247,596,455	92.0	269,126,582
Pierce.....	14,315,518,528	84,334,555	14,399,853,083	99.0	14,545,306,144
San Juan.....	1,073,148,706	135,363	1,073,284,069	99.6	1,077,594,447
Skagit.....	2,313,008,996	28,839,723	2,341,848,719	99.8	2,346,541,803
Skamania.....	199,878,322	13,508,068	213,386,390	99.6	214,243,363
Snohomish.....	14,064,249,785	90,194,335	14,154,444,120	95.9	14,759,587,195
Spokane.....	8,529,255,295	87,730,210	8,616,985,505	99.9	8,625,611,116
Stevens.....	699,028,633	9,259,700	708,288,333	98.2	721,271,215
Thurston.....	4,237,112,270	31,128,374	4,268,240,644	96.9	4,404,789,106
Wahkiakum.....	69,906,870	375,792	70,282,662	93.8	74,928,211
Walla Walla....	1,304,418,859	25,376,892	1,329,795,751	98.0	1,356,934,440
Whatcom.....	3,819,635,820	29,440,644	3,849,076,464	98.0	3,927,629,045
Whitman.....	761,379,970	25,285,639	786,665,609	83.3	944,376,481
Yakima.....	3,814,596,378	17,389,349	3,831,985,727	94.3	4,063,611,587
State Total.....	\$153,168,739,945	\$1,258,250,722	\$154,426,990,667	96.7	\$159,677,746,458

(Part 2 of 3)

TABLE 33, Cont.

**1988 ASSESSED AND ACTUAL VALUE
OF TAXABLE REAL AND PERSONAL PROPERTY
AND COMPUTATION OF 1988 STATE PROPERTY TAX LEVY**

County	Personal Property			Personal Property Ratio	Actual Value
	Assessed Value				
	Local	State	Total		
Adams.....	\$ 71,246,460	\$ 42,960,362	\$ 114,206,822	86.9	\$ 131,423,270
Asotin.....	12,916,920	10,914,083	23,831,003	62.8	37,947,457
Benton.....	187,087,430	148,084,147	335,171,577	92.9	360,787,489
Chelan.....	142,334,736	38,431,175	180,765,911	80.7	223,997,411
Clallam.....	115,417,810	41,093,004	156,510,814	92.5	169,200,880
Clark.....	377,712,304	181,131,533	558,843,837	92.9	601,554,184
Columbia.....	12,440,445	10,078,229	22,518,674	92.9	24,239,692
Cowlitz.....	186,415,568	78,196,984	264,612,552	87.9	301,038,171
Douglas.....	54,560,733	14,870,672	69,431,405	89.8	77,317,823
Ferry.....	14,569,055	12,378,953	26,948,008	83.9	32,119,199
Franklin.....	94,969,034	63,593,142	158,562,176	91.1	174,052,883
Garfield.....	12,650,044	5,521,491	18,171,535	95.6	19,007,882
Grant.....	156,149,005	39,490,277	195,639,282	82.3	237,714,802
Grays Harbor....	132,301,379	49,664,858	181,966,237	89.6	203,087,318
Island.....	36,041,795	50,080,031	86,121,826	86.2	99,909,311
Jefferson.....	56,133,130	26,998,238	83,131,368	96.7	85,968,323
King.....	4,359,101,658	2,350,813,674	6,709,915,332	100.0	6,709,915,332
Kitsap.....	130,642,684	172,040,118	302,682,802	96.6	313,336,234
Kittitas.....	45,875,276	44,608,004	90,483,280	96.3	93,959,792
Klickitat.....	39,768,626	32,260,399	72,029,025	89.5	80,479,358
Lewis.....	182,063,345	252,300,474	434,363,819	96.2	451,521,641
Lincoln.....	42,035,951	48,719,810	90,755,761	86.5	104,919,955
Mason.....	65,030,039	22,717,087	87,747,126	98.2	89,355,525
Okanogan.....	65,295,565	21,228,910	86,524,475	77.8	111,213,978
Pacific.....	36,702,490	17,340,675	54,043,165	94.4	57,249,115
Pend Oreille....	8,276,367	7,892,556	16,168,923	75.4	21,444,195
Pierce.....	948,203,726	463,842,819	1,412,046,545	100.0	1,412,046,545
San Juan.....	32,771,910	3,350,481	36,122,391	81.9	44,105,484
Skagit.....	190,743,434	178,604,699	369,348,133	91.8	402,340,014
Skamania.....	14,650,174	47,814,961	62,465,135	92.6	67,456,949
Snohomish.....	1,028,313,700	421,969,960	1,450,283,660	100.0	1,450,283,660
Spokane.....	569,936,300	482,834,484	1,052,770,784	100.0	1,052,770,784
Stevens.....	49,022,982	155,513,388	204,536,370	93.3	219,224,405
Thurston.....	211,745,076	181,391,534	393,136,610	93.1	422,273,480
Wahkiakum.....	5,722,930	3,172,695	8,895,625	91.2	9,753,975
Walla Walla.....	68,128,265	100,772,964	168,901,229	95.6	176,674,926
Whatcom.....	223,662,505	203,172,101	426,834,606	85.9	496,897,097
Whitman.....	85,845,040	116,865,864	202,710,904	92.5	219,146,923
Yakima.....	321,542,584	207,077,836	528,620,420	98.3	537,762,380
State Total.....	\$10,388,026,475	\$6,349,792,672	\$16,737,819,147	96.6	\$17,323,497,842

TABLE 33, Cont.

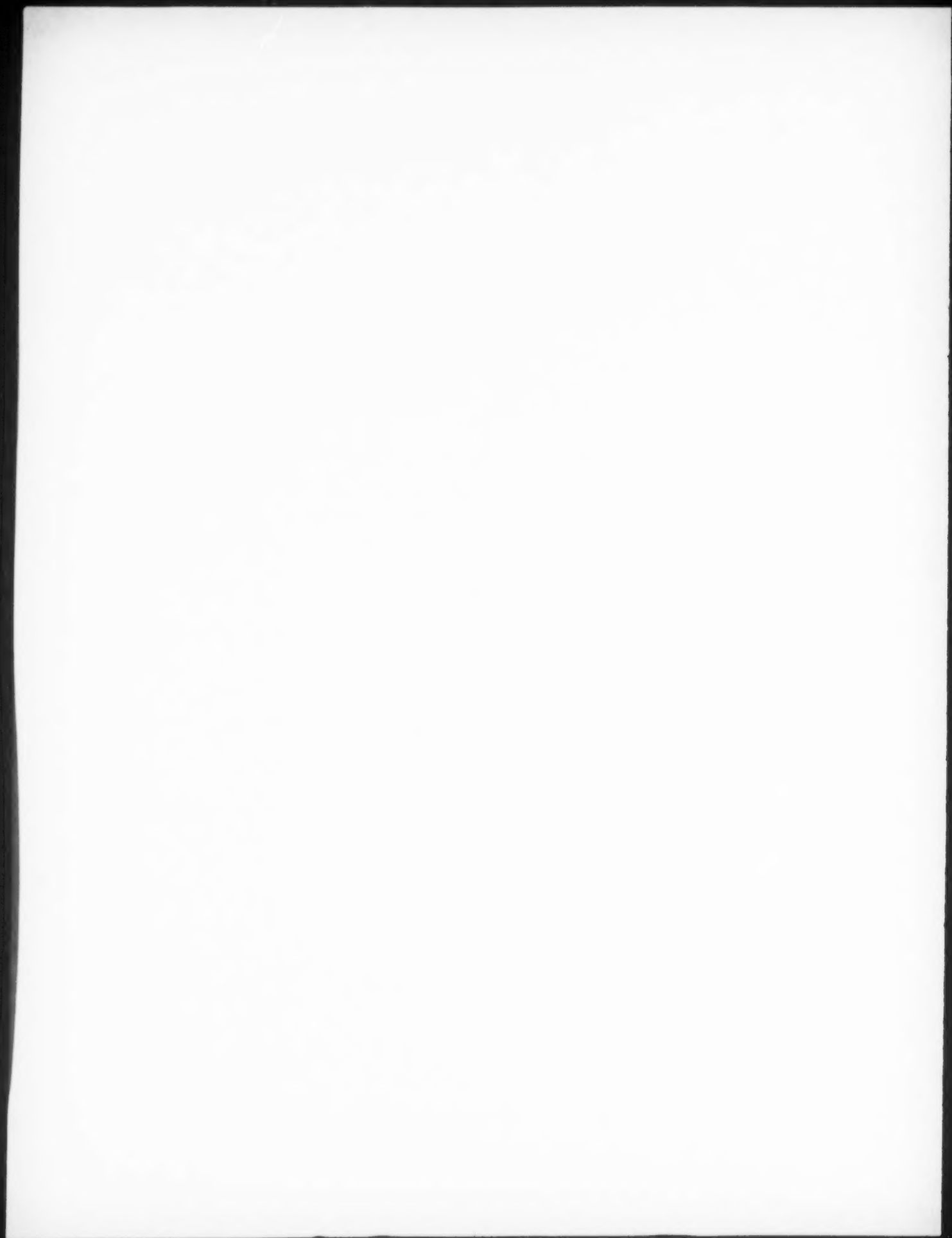
(Part 3 of 3)

**1988 ASSESSED AND ACTUAL VALUE
OF TAXABLE REAL AND PERSONAL PROPERTY
AND COMPUTATION OF 1988 STATE PROPERTY TAX LEVY**

Combined Indicated Ratio	Total Actual Value of All Taxable Property	1988 State Property Tax Levy [1]	1988 Levy Rate as Applied to Local Tax Base[2]	Total Assessed Value of All Taxable Property (Local Tax Base)	Percent of Tax Base
95.2	\$ 617,702,071	\$ 2,223,727	\$3.780	\$ 588,328,653	0.34
91.1	344,974,438	1,241,908	3.952	314,278,527	0.18
92.4	3,114,644,385	11,212,720	3.897	2,876,981,492	1.68
90.4	1,985,330,561	7,147,190	3.984	1,794,147,076	1.05
95.2	1,876,800,074	6,756,480	3.780	1,787,268,044	1.04
99.4	7,032,381,831	25,316,575	3.622	6,989,671,484	4.08
98.9	155,362,835	559,306	3.640	153,641,817	0.09
98.9	3,227,520,264	11,619,073	3.641	3,191,094,645	1.86
97.9	810,000,949	2,916,003	3.679	792,589,650	0.46
97.1	231,962,259	835,064	3.708	225,192,324	0.13
97.1	1,125,819,128	4,052,949	3.707	1,093,196,629	0.64
93.5	109,365,612	393,716	3.849	102,294,582	0.06
97.6	1,774,919,739	6,389,711	3.687	1,732,844,219	1.01
98.8	1,782,229,469	6,416,026	3.643	1,761,108,388	1.03
99.2	2,280,423,934	8,209,526	3.629	2,262,275,420	1.32
97.4	982,598,984	3,537,356	3.695	957,346,262	0.56
96.1	72,920,845,663	262,515,044	3.746	70,073,775,659	40.94
97.8	5,835,650,000	21,008,340	3.680	5,709,027,979	3.34
99.3	813,453,908	2,928,434	3.625	807,818,914	0.47
92.0	530,487,906	1,909,756	3.915	487,836,923	0.29
96.8	1,958,084,864	7,049,106	3.718	1,895,730,145	1.11
93.8	519,929,257	1,871,745	3.836	487,919,663	0.29
92.0	1,552,177,430	5,587,839	3.914	1,427,691,991	0.83
88.8	960,085,466	3,456,308	4.056	852,206,557	0.50
96.8	594,761,721	2,141,142	3.717	575,967,905	0.34
90.8	290,570,777	1,046,055	3.966	263,765,378	0.15
99.1	15,957,352,689	57,446,470	3.633	15,811,899,628	9.24
98.9	1,121,699,931	4,038,120	3.640	1,109,406,460	0.65
98.6	2,748,881,817	9,895,975	3.650	2,711,196,852	1.58
97.9	281,700,312	1,014,121	3.676	275,851,525	0.16
96.3	16,209,870,855	58,355,535	3.740	15,604,727,780	9.12
99.9	9,678,381,900	34,842,175	3.603	9,669,756,289	5.65
97.1	940,495,620	3,385,784	3.709	912,824,703	0.53
96.6	4,827,062,586	17,377,425	3.728	4,661,377,254	2.72
93.5	84,682,186	304,856	3.850	79,178,287	0.05
97.7	1,533,609,366	5,520,994	3.684	1,498,696,980	0.88
96.6	4,424,526,142	15,928,294	3.725	4,275,911,070	2.50
85.0	1,163,523,404	4,188,684	4.234	989,376,513	0.58
94.8	4,601,373,967	16,564,946	3.799	4,360,606,147	2.55
96.7	\$177,001,244,300	\$637,204,478	\$3.723	\$171,164,809,814	100.00

1 The total actual value of taxable property is multiplied by the statewide levy rate of \$3.60 per \$1,000 of actual value.

2 Approximate actual state levy rate (dollars per \$1,000 assessed value) based on local assessment level.



STATE-ASSESSED UTILITY VALUATIONS

Table 34 - Summary of Public Service Company Values, 1987 and 1988 Values by Type of Utility

1988 Actual and Equalized Assessed Values of Utilities:

Table 35 - Air Transportation Companies

Table 36 - Electric Light and Power Companies

Table 37 - Gas Companies

Table 38 - Pipeline Companies

Table 39 - Private Car Companies

Table 40 - Railroad Companies

Table 41 - Telegraph Companies

Table 42 - Telephone Companies

Table 43 - Water Transportation Companies

Table 44 - Recapitulation of Public Utility Companies by County

TABLE 34
SUMMARY OF PUBLIC SERVICE COMPANY VALUES
1987 and 1988 Values by Type of Utility

Category	1987 Values			1988 Values		
	Firms	Actual	Equalized	Firms	Actual	Equalized
TRANSPORTATION						
Railroad	5	\$ 476,196,693	\$ 451,455,917	5	\$ 552,013,144	\$ 527,557,216
Private Car . . .	208	101,907,803	94,734,011	194	112,985,115	104,445,332
Air	45	505,323,123	499,502,037	40	523,581,700	519,100,291
Watercraft . . .	14	65,526,000	59,226,050	15	65,838,125	60,742,645
Motor Vehicle* .	46	60,277,031	56,817,447	---	---	---
Pipeline	6	313,740,022	294,080,348	6	300,737,261	284,888,103
Subtotal . . .	324	\$1,522,970,672	\$1,455,815,810	260	\$1,555,155,345	\$1,496,733,587
COMMUNICATION						
Telephone	35	\$3,316,684,405	\$3,202,905,623	33	\$3,359,373,070	\$3,253,745,740
Telegraph	1	4,400,002	4,299,828	1	3,500,004	3,468,878
Subtotal . . .	36	\$3,321,084,407	\$3,207,205,451	34	\$3,362,873,074	\$3,257,214,618
ENERGY						
Electric	15	\$2,198,892,960	\$2,100,805,043	15	\$2,153,530,976	\$2,062,826,555
Gas	4	491,799,990	475,675,860	4	531,999,989	516,666,778
Subtotal . . .	19	\$2,690,692,950	\$2,576,480,903	19	\$2,685,530,965	\$2,579,493,333
TOTAL	379	\$7,534,748,029	\$7,239,502,164	313	\$7,603,559,384	\$7,333,441,538

*Subject to assessment by county assessor starting in 1988.

TABLE 35
AIR TRANSPORTATION COMPANIES

UBOCP ASSESSMENT OF OPERATING PROPERTY OF AIR TRANSPORTATION COMPANIES -- STATE OF WASHINGTON, YEAR 1988							
COUNTY	REAL-PROPERTY RATIO	ACTUAL	EQUALIZED	RATIO	PERSONAL-PROPERTY ACTUAL	EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL EQUALIZED
KING	AIRBORNE EXPRESS INC 95.7			100.0	350,000	350,000	350,000 350,000
KING	AIR CANADA 95.7			100.0	27,500	27,500	27,500 27,500
FRANKLIN	ALASKA AIRLINES INC 98.2			91.1	1,218,928	1,110,443	1,218,928 1,110,443
KING	95.7	27,869,212	36,240,836	100.0	118,341,229	118,341,229	156,210,441 154,582,065
SPOKANE	99.9			100.0	5,570,631	5,570,631	5,570,631 5,570,631
TOTAL		37,869,212	36,240,836		125,130,788	125,022,303	163,000,000 161,263,139
KING	AMERICAN AIRLINES INC 95.7			100.0	25,360,000	25,360,000	25,360,000 25,360,000
KING	AMERICA WEST AIRLINES INC 95.7			100.0	470,000	470,000	470,000 470,000
SPOKANE	BIG SKY TRANSP 99.9			100.0	1,180,000	1,180,000	1,180,000 1,180,000
KING	BRANIFF INC 95.7			100.0	2,390,000	2,390,000	2,390,000 2,390,000
KING	BRITISH AIRWAYS - PLC 95.7			100.0	398,500	398,500	398,500 398,500
KING	BURLINGTON AIR EXPRESS INC 95.7			100.0	417,843	417,843	417,843 417,843
SPOKANE	99.9			100.0	12,157	12,157	12,157 12,157
TOTAL					430,000	430,000	430,000 430,000
CLALLAM	AMERIFLIGHT INC (CALIF AIR CHARTERS) 95.5			92.5	14,486	13,400	14,486 13,400
DOUGLAS	98.7			89.8	23,653	21,240	23,653 21,240
FRANKLIN	98.2			91.1	213,448	194,451	213,448 194,451
GRANT	100.0			82.3	1,531	1,260	1,531 1,260
KING	95.7			100.0	595,112	595,112	595,112 595,112
OKANOGAN	90.2			77.8	11,318	8,805	11,318 8,805
SHOHEMISH	95.9			100.0	11,318	11,318	11,318 11,318
SPOKANE	99.9			100.0	230,990	230,990	230,990 230,990
WHATCOM	98.0			85.9	1,531	1,315	1,531 1,315
WHITMAN	83.3			92.5	19,240	17,797	19,240 17,797
YAKIMA	94.3			98.3	57,373	56,398	57,373 56,398
TOTAL					1,180,000	1,152,086	1,180,000 1,152,086
KING	COMPANIA MEXICANA DE AVIA S A 95.7			100.0	730,000	730,000	730,000 730,000
KING	COASTAL AIRLINES 95.7			100.0	62,500	62,500	62,500 62,500
KING	CONTINENTAL AIRLINES INC 95.7			100.0	16,044,866	16,044,866	16,044,866 16,044,866
SPOKANE	99.9			100.0	2,975,134	2,975,134	2,975,134 2,975,134
TOTAL					19,020,000	19,020,000	19,020,000 19,020,000
BENTON	DELTA AIR LINES INC 92.3			92.9	16,018	14,881	16,018 14,881
CHELAN	91.6			80.7	23,617	19,059	23,617 19,059
CLARK	100.0			92.9	25,259	23,466	25,259 23,466
FRANKLIN	98.2			91.1	752,471	685,501	752,471 685,501
KING	95.7			100.0	20,933,311	20,933,311	20,933,311 20,933,311
KITSAP	97.9			96.6	26,034	26,034	26,034 26,034
OKANOGAN	90.2			77.8	7,376	5,739	7,376 5,739
PIERCE	99.0			100.0	104,843	104,843	104,843 104,843
SKAGIT	99.8			91.8	11,710	10,750	11,710 10,750

TABLE 35, Cont.

AIR TRANSPORTATION COMPANIES

UR0CP ASSESSMENT OF OPERATING PROPERTY OF AIR TRANSPORTATION COMPANIES -- STATE OF WASHINGTON, YEAR 1988								
COUNTY	REAL-PROPERTY		RATIO	PERSONAL-PROPERTY		RATIO	TOTAL-REAL-AND-PERSONAL	
	RATIO	ACTUAL		ACTUAL	EQUALIZED		ACTUAL	EQUALIZED
DELTA AIR LINES INC								
SNOWHISH	95.9		100.0	31,335	31,335		31,335	31,335
SPOKANE	99.9		100.0	1,351,010	1,351,010		1,351,010	1,351,010
THURSTON	96.8		93.1	9,790	9,114		9,790	9,114
WALLA WALLA	98.0		95.6	15,867	15,169		15,867	15,169
WHATCOM	98.0		85.9	33,638	28,895		33,638	28,895
YAKIMA	94.3		98.3	16,804	16,518		16,804	16,518
TOTAL				23,360,000	23,275,625		23,360,000	23,275,625
DRL AIRWAYS INC								
KING	95.7		100.0	670,000	670,000		670,000	670,000
EASTERN AIR LINES INC								
KING	95.7		100.0	6,430,000	6,430,000		6,430,000	6,430,000
EMERY AIR FREIGHT CORP								
KING	95.7		100.0	3,611,830	3,611,830		3,611,830	3,611,830
SPOKANE	99.9		100.0	258,170	258,170		258,170	258,170
TOTAL				3,870,000	3,870,000		3,870,000	3,870,000
EVERGREEN INTERNATIONAL AIRLINES INC								
KING	95.7		100.0	704,376	704,376		704,376	704,376
PIERCE	99.0		100.0	6,984	6,984		6,984	6,984
SPOKANE	99.9		100.0	8,640	8,640		8,640	8,640
TOTAL				720,000	720,000		720,000	720,000
FEDERAL EXPRESS CORP								
BENTON	92.3		92.9	32,063	29,787		32,063	29,787
CLALLAM	95.5		92.5	28,016	25,915		28,016	25,915
DOUGLAS	98.7		89.8	10,966	9,847		10,966	9,847
GRANT	100.0		82.3	39,459	32,475		39,459	32,475
KING	95.7		100.0	5,019,500	5,019,500		5,019,500	5,019,500
KITSAP	97.9		96.6	43,597	42,115		43,597	42,115
PIERCE	99.0		100.0	46,300	46,300		46,300	46,300
SNOWHISH	95.9		100.0	35,373	35,373		35,373	35,373
SPOKANE	99.9		100.0	1,551,790	1,551,790		1,551,790	1,551,790
WHATCOM	98.0		85.9	72,108	61,941		72,108	61,941
YAKIMA	94.3		98.3	10,828	10,644		10,828	10,644
TOTAL				6,890,000	6,865,687		6,890,000	6,865,687
FINNAIR								
KING	95.7		100.0	49,000	49,000		49,000	49,000
FLYING TIGER LINE INC THE								
KING	95.7		100.0	3,634,692	3,634,692		3,634,692	3,634,692
PIERCE	99.0		100.0	445,308	445,308		445,308	445,308
TOTAL				4,080,000	4,080,000		4,080,000	4,080,000
GREAT AMERICAN AIRWAYS INC								
FRANKLIN	98.2		91.1	26,290	23,950		26,290	23,950
GRANT	100.0		82.3	1,659	1,365		1,659	1,365
KING	95.7		100.0	58,012	58,012		58,012	58,012
SPOKANE	99.9		100.0	36,405	36,405		36,405	36,405
WHATCOM	98.0		85.9	21,465	18,438		21,465	18,438
YAKIMA	94.3		98.3	26,169	25,724		26,169	25,724
TOTAL				170,000	163,894		170,000	163,894
HARBOR AIRLINES INC								
DOUGLAS	98.7		89.8	218	196		218	196
ISLAND	99.8	207,384	206,969	305,993	263,766		513,377	470,735
KING	95.7		100.0	96,323	96,323		96,323	96,323
OKANOGAN	90.2		77.8	82	64		82	64
TOTAL		207,384	206,969	402,616	360,349		610,000	567,318
HAWAIIAN AIRLINES INC								
KING	95.7		100.0	1,863,000	1,863,000		1,863,000	1,863,000

TABLE 35, Cont.
AIR TRANSPORTATION COMPANIES

UROCP ASSESSMENT OF OPERATING PROPERTY OF AIR TRANSPORTATION COMPANIES -- STATE OF WASHINGTON, YEAR 1988							
COUNTY	RATIO	REAL-PROPERTY ACTUAL	EQUALIZED	RATIO	PERSONAL-PROPERTY ACTUAL	EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL EQUALIZED
HORIZON AIR INDUSTRIES INC							
CLALLAM	95.5		92.5		309,489	286,277	309,489 286,277
DOUGLAS	98.7		89.8		1,219,893	1,095,464	1,219,893 1,095,464
FRANKLIN	98.2		91.1		6,481,528	5,904,672	6,481,528 5,904,672
GRANT	100.0		82.3		251,731	207,175	251,731 207,175
KING	95.7		100.0		20,510,359	20,510,359	20,510,359 20,510,359
SPOKANE	99.9		100.0		6,566,633	6,566,633	6,566,633 6,566,633
WALLA WALLA	98.0		95.6		1,010,715	966,244	1,010,715 966,244
WHATCOM	98.0		85.9		801,847	688,787	801,847 688,787
WHITMAN	83.3		92.5		2,150,675	1,989,374	2,150,675 1,989,374
YAKIMA	94.3		98.3		3,517,130	3,457,339	3,517,130 3,457,339
TOTAL					42,820,000	41,672,324	42,820,000 41,672,324
METHOW AVIATION INC (AIR FREIGHT)							
KING	95.7		100.0		181,188	181,188	181,188 181,188
SNOHOMISH	95.9		100.0		13,251	13,251	13,251 13,251
SPOKANE	99.9		100.0		75,561	75,561	75,561 75,561
TOTAL					270,000	270,000	270,000 270,000
JAPAN AIR LINES CO LTD							
KING	95.7		100.0		561,200	561,200	561,200 561,200
NORTH PACIFIC AIRLINES INC							
FRANKLIN	98.2		91.1		3,325,672	3,029,687	3,325,672 3,029,687
KING	95.7		100.0		8,196,686	8,196,686	8,196,686 8,196,686
YAKIMA	94.3		98.3		1,967,642	1,934,192	1,967,642 1,934,192
TOTAL					13,490,000	13,160,565	13,490,000 13,160,565
NORTHWEST AIRLINES INC							
KING	95.7		100.0		49,594,080	49,594,080	49,594,080 49,594,080
PIERCE	99.0		100.0		18,403	18,403	18,403 18,403
SPOKANE	99.9		100.0		6,817,517	6,817,517	6,817,517 6,817,517
TOTAL					56,430,000	56,430,000	56,430,000 56,430,000
PACIFIC SOUTHWEST AIRLINES							
FRANKLIN	98.2		91.1		1,901,383	1,732,160	1,901,383 1,732,160
KING	95.7		100.0		28,520,465	28,520,465	28,520,465 28,520,465
SPOKANE	99.9		100.0		2,710,124	2,710,124	2,710,124 2,710,124
WHATCOM	98.0		85.9		3,969,620	3,409,904	3,969,620 3,409,904
YAKIMA	94.3		98.3		1,598,408	1,571,235	1,598,408 1,571,235
TOTAL					38,700,000	37,943,888	38,700,000 37,943,888
CANADIAN AIRLINES INTL LTD							
KING	95.7		100.0		590,000	590,000	590,000 590,000
PAN AMERICAN WORLD AIRWAYS INC							
KING	95.7		100.0		3,190,000	3,190,000	3,190,000 3,190,000
SALAIR INC							
FRANKLIN	98.2		91.1		268	244	268 244
KING	95.7		100.0		328,836	328,836	328,836 328,836
SPOKANE	99.9		100.0		420,896	420,896	420,896 420,896
TOTAL					750,000	749,976	750,000 749,976
SAN JUAN AIRLINES INC							
CLALLAM	95.5		92.5		1,529,438	1,414,730	1,529,438 1,414,730
KING	95.7		100.0		1,466,758	1,466,758	1,466,758 1,466,758
SAN JUAN	99.6		81.9		297,333	243,516	297,333 243,516
SNOHOMISH	95.9		100.0		5,222	5,222	5,222 5,222
WHATCOM	98.0		85.9		501,249	430,573	501,249 430,573
TOTAL					3,800,000	3,560,799	3,800,000 3,560,799
SUN WORLD INTL AIRWAYS							
KING	95.7		100.0		923,563	923,563	923,563 923,563
SPOKANE	99.9		100.0		1,076,437	1,076,437	1,076,437 1,076,437
TOTAL					2,000,000	2,000,000	2,000,000 2,000,000

TABLE 35, Cont.

AIR TRANSPORTATION COMPANIES

UBOCP ASSESSMENT OF OPERATING PROPERTY OF AIR TRANSPORTATION COMPANIES -- STATE OF WASHINGTON, YEAR 1988							
COUNTY	REAL-PROPERTY RATIO ACTUAL	EQUALIZED	RATIO	PERSONAL-PROPERTY ACTUAL	EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	EQUALIZED
KING	SCANDINAVIAN AIRLINES OF N AMER INC 95.7		100.0	1,450,000	1,450,000	1,450,000	1,450,000
KING	TRANS WORLD AIRLINES INC 95.7		100.0	9,030,000	9,030,000	9,030,000	9,030,000
KING	THAI AIRWAYS INTERNATIONAL LTD 95.7		100.0	2,350,000	2,350,000	2,350,000	2,350,000
ADAMS	UNITED AIR LINES INC 97.5		86.9	7,579	6,586	7,579	6,586
BENTON	92.3		92.9	80,384	74,677	80,384	74,677
CHELAN	91.6		80.7	41,577	33,553	41,577	33,553
CLALLAM	95.5		92.5	33,827	31,290	33,827	31,290
CLARK	100.0		92.9	250,824	233,015	250,824	233,015
COWLITZ	100.0		87.9	22,005	19,342	22,005	19,342
DOUGLAS	98.7		89.8	23,870	21,435	23,870	21,435
FRANKLIN	98.2		91.1	20,034	18,251	20,034	18,251
GRANT	100.0		82.3	41,228	33,930	41,228	33,930
GRAYS HARBOR	100.0		89.6	14,054	12,592	14,054	12,592
JEFFERSON	97.5		96.7	6,634	6,415	6,634	6,415
KING	95.7		100.0	67,131,559	67,131,559	67,131,559	67,131,559
KITSAP	97.9		96.6	80,141	77,416	80,141	77,416
KITTITAS	99.7		96.3	13,199	12,711	13,199	12,711
Klickitat	92.4		89.5	6,752	6,043	6,752	6,043
LEWIS	97.0		96.2	36,177	34,802	36,177	34,802
MASON	91.6		98.2	13,199	12,961	13,199	12,961
OKANOGAN	90.2		77.8	11,489	8,938	11,489	8,938
PACIFIC	97.1		94.4	10,135	9,567	10,135	9,567
PIERCE	99.0		100.0	445,983	445,983	445,983	445,983
SAN JUAN	99.6		81.9	15,914	13,033	15,914	13,033
SKAGIT	99.8		91.8	43,488	39,922	43,488	39,922
SNOHOMISH	95.9		100.0	286,455	286,455	286,455	286,455
SPOKANE	99.9		100.0	6,868,374	6,868,374	6,868,374	6,868,374
STEVENS	98.2		93.3	13,199	12,315	13,199	12,315
THURSTON	96.9		93.1	102,576	95,498	102,576	95,498
WALLA WALLA	98.0		95.6	32,616	31,181	32,616	31,181
WHATCOM	98.0		85.9	37,926	32,578	37,926	32,578
WHITMAN	83.3		92.5	52,858	48,894	52,858	48,894
YAKIMA	94.3		98.3	115,944	113,974	115,944	113,974
TOTAL				75,860,000	75,773,290	75,860,000	75,773,290
KING	UNITED PARCEL SERVICE INC 95.7		100.0	8,964,734	8,964,734	8,964,734	8,964,734
SPOKANE	99.9		100.0	15,266	15,266	15,266	15,266
TOTAL				8,980,000	8,980,000	8,980,000	8,980,000
GRAND TOTAL	38,076,596	36,447,805	485,505,104	482,652,486	523,581,700	519,100,291	

TABLE 36

ELECTRIC LIGHT AND POWER COMPANIES

UNOCP ASSESSMENT OF OPERATING PROPERTY OF ELECTRIC LIGHT AND POWER COMPANIES -- STATE OF WASHINGTON, YEAR 1988

COUNTY	RATIO	REAL-PROPERTY ACTUAL	EQUALIZED	RATIO	PERSONAL-PROPERTY ACTUAL	EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	EQUALIZED
BENTON RURAL ELECTRIC ASSOC INC								
BENTON	92.3	449,830	415,194	92.9	7,281,480	6,764,493	7,731,310	7,179,687
LEWIS	97.0			96.2	29,245	28,134	29,245	28,134
YAKIMA	94.3	104,138	98,202	98.3	5,135,306	5,048,007	5,239,444	5,146,209
TOTAL		553,968	513,396		12,446,031	11,840,634	12,999,999	12,354,030
BIG BEND ELECTRIC COOP INC								
ADAMS	97.5	1,019,803	994,308	86.9	6,071,810	5,276,402	7,091,613	6,270,710
FRANKLIN	98.2	530,046	520,505	91.1	6,026,352	5,490,010	6,556,398	6,010,515
GRANT	100.0			82.3	11,939	9,826	11,939	9,826
LINCOLN	95.7			86.5	28,069	24,280	28,069	24,280
WHITMAN	83.3			92.5	11,978	11,080	11,978	11,080
TOTAL		1,549,849	1,514,813		12,150,148	10,811,598	13,699,997	12,326,411
CLEARWATER POWER CO								
ASOTIN	94.6			62.8	967,705	607,718	967,705	607,718
GARFIELD	93.1			95.6	9,134	8,732	9,134	8,732
WHITMAN	83.3			92.5	223,160	206,424	223,160	206,424
TOTAL					1,199,999	822,874	1,199,999	822,874
COLUMBIA RURAL ELECTRIC ASSOC INC								
COLUMBIA	100.0	550,301	550,301	92.9	2,376,232	2,207,520	2,926,533	2,757,821
WALLA WALLA	98.0	4,300	4,214	95.6	4,669,167	4,463,723	4,673,467	4,467,937
TOTAL		554,601	554,515		7,045,399	6,671,243	7,600,000	7,225,758
CITY OF EUGENE WATER & ELECTRIC BOARD								
COWLITZ	100.0			87.9	571,855	502,663	571,855	502,663
THURSTON	96.9			93.1	5,123	4,770	5,123	4,770
TOTAL					576,978	507,433	576,978	507,433
INLAND POWER & LIGHT CO								
ADAMS	97.5			86.9	67,805	58,923	67,805	58,923
ASOTIN	94.6			62.8	8,718	5,475	8,718	5,475
COLUMBIA	100.0			92.9	38,296	35,576	38,296	35,576
FRANKLIN	98.2			91.1	91,679	83,519	91,679	83,519
GARFIELD	93.1	29,664	27,617	95.6	1,375,111	1,314,606	1,404,775	1,342,223
LINCOLN	95.7			86.5	24,869	21,512	24,869	21,512
PEND OREILLE	92.0	205,617	189,168	75.4	3,834,640	2,891,319	4,040,257	3,080,487
SPOKANE	99.9	2,863,719	2,860,853	100.0	24,044,448	24,044,448	26,908,167	26,905,301
STEVENS	98.2	113,117	111,081	93.3	3,441,749	3,211,152	3,554,866	3,322,233
WALLA WALLA	98.0			95.6	84,499	80,781	84,499	80,781
WHITMAN	83.3	156,527	130,388	92.5	4,219,537	3,903,069	4,376,064	4,033,457
TOTAL		3,368,644	3,319,107		37,231,351	35,650,380	40,599,995	38,969,487
KOOTENAI ELECTRIC COOP INC								
SPOKANE	99.9			100.0	134,000	134,000	134,000	134,000
LINCOLN ELECTRIC COOP INC								
ADAMS	97.5			86.9	142,531	123,859	142,531	123,859
LINCOLN	95.7	1,650,863	1,579,875	86.5	3,906,604	3,379,214	5,557,467	4,959,089
TOTAL		1,650,863	1,579,875		4,049,135	3,503,073	5,699,998	5,082,948
NESPELEM VALLEY ELECTRIC COOP INC								
DOUGLAS	98.7			89.8	31,836	28,589	31,836	28,589
OKANOGAN	90.2	85,866	77,451	77.8	1,502,296	1,168,787	1,588,162	1,246,238
TOTAL		85,866	77,451		1,534,132	1,197,376	1,619,998	1,274,827
PACIFIC POWER & LIGHT CO								
ASOTIN	94.6			62.8	222,856	139,954	222,856	139,954
BENTON	92.3	62,300	57,503	92.9	560,352	520,567	622,652	578,070
CLARK	100.0	4,573,298	4,573,298	92.9	23,809,824	22,119,326	28,383,122	26,692,624
COLUMBIA	100.0	68,812	68,812	92.9	3,166,837	2,941,991	3,235,649	3,010,803
COWLITZ	100.0	7,159,417	7,159,417	87.9	19,303,866	16,968,099	26,463,283	24,127,516
FRANKLIN	98.2	232,133	227,955	91.1	802,599	731,168	1,034,732	959,123
GARFIELD	93.1	20,823	19,386	95.6	1,670,448	1,596,948	1,691,271	1,616,334
GRANT	100.0			82.3	334,849	275,581	334,849	275,581
KITTITAS	99.7			96.3	1,340,107	1,290,523	1,340,107	1,290,523

TABLE 36, Cont.

ELECTRIC LIGHT AND POWER COMPANIES

UROCP ASSESSMENT OF OPERATING PROPERTY OF ELECTRIC LIGHT AND POWER COMPANIES -- STATE OF WASHINGTON, YEAR 1988							
COUNTY	RATIO	REAL-PROPERTY ACTUAL	EQUALIZED	RATIO	PERSONAL-PROPERTY ACTUAL	EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL EQUALIZED
PACIFIC POWER & LIGHT CO							
KLICKITAT	92.4	658,447	608,405	89.5	2,674,226	2,393,432	3,332,673 3,001,837
LEWIS	97.0	16,828,915	16,324,048	96.2	113,020,792	108,726,002	129,849,707 125,050,050
SKAMANIA	99.6	3,818,631	3,803,357	92.6	38,028,968	35,214,325	41,847,599 39,018,182
THURSTON	96.9	1,831,507	1,774,731	93.1	4,881,630	4,544,798	6,713,137 6,319,529
WALLA WALLA	98.0	884,468	866,778	95.6	32,513,749	31,083,142	33,398,217 31,949,920
YAKIMA	94.3	2,889,660	2,724,947	98.3	94,240,490	92,638,400	97,130,150 95,363,347
TOTAL		39,028,411	38,208,637		336,571,593	321,184,756	375,600,004 359,393,393
PENINSULA LIGHT CO							
KITSAP	97.9			96.6	53,818	51,988	53,818 51,988
PIERCE	99.0	3,757,457	3,719,882	100.0	16,188,724	16,188,724	19,946,181 19,908,606
TOTAL		3,757,457	3,719,882		16,242,542	16,240,712	19,999,999 19,960,594
PORTLAND GENERAL ELECTRIC CO							
CLARK	100.0			92.9	15,879	14,752	15,879 14,752
COMLITZ	100.0			87.9	1,524,254	1,339,821	1,524,254 1,339,821
KLICKITAT	92.4			89.5	4,950	4,430	4,950 4,430
LEWIS	97.0	910,901	883,574	96.2	9,388,155	9,031,405	10,299,056 9,914,979
THURSTON	96.9	96,395	93,407	93.1	559,466	520,862	655,861 614,269
TOTAL		1,007,296	976,981		11,492,704	10,911,270	12,500,000 11,888,251
PUGET SOUND POWER & LIGHT CO							
ADAMS	97.5			86.9	40,799	35,454	40,799 35,454
CHELAN	91.6			80.7	408,461	329,628	408,461 329,628
DOUGLAS	98.7			89.8	491,240	441,134	491,240 441,134
GRANT	100.0			82.3	322,882	265,732	322,882 265,732
ISLAND	99.8	1,334,686	1,332,016	86.2	27,882,681	24,034,871	29,217,367 25,366,887
JEFFERSON	97.5	1,415,482	1,380,096	96.7	13,894,029	13,435,526	15,309,511 14,815,622
KING	95.7	94,391,683	90,332,844	100.0	452,556,156	452,556,156	546,947,839 542,889,000
KITSAP	97.9	9,694,218	9,490,640	96.6	84,164,216	81,302,631	93,858,434 90,793,271
KITTITAS	99.7	1,836,553	1,831,043	96.3	18,356,867	17,677,660	20,193,420 19,508,703
LEWIS	97.0	2,864,752	2,778,809	96.2	17,873,766	17,194,563	20,738,518 19,973,372
PIERCE	99.0	25,074,987	24,824,240	100.0	128,519,999	128,519,999	153,594,986 153,344,239
SKAGIT	99.8	11,724,318	11,700,869	91.8	92,614,468	85,020,079	104,338,786 96,720,948
SNOHOMISH	95.9	921,713	883,924	100.0	4,949,826	4,949,826	5,871,539 5,833,750
THURSTON	96.9	6,826,580	6,614,955	93.1	86,347,696	80,389,704	93,174,276 87,004,659
WHATCOM	98.0	10,093,269	9,891,403	85.9	116,398,690	99,986,472	126,491,959 109,877,875
TOTAL		166,178,241	161,060,839		1,044,821,776	1,006,139,435	1,211,000,017 1,167,200,274
TANNER ELECTRIC COOP							
KING	95.7	78,879	75,487	100.0	1,966,020	1,966,020	2,044,899 2,041,507
PIERCE	99.0	14,163	14,021	100.0	396,629	396,629	410,792 410,650
THURSTON	96.9			93.1	144,310	134,353	144,310 134,353
TOTAL		93,042	89,508		2,506,959	2,497,002	2,600,001 2,586,510
WASHINGTON WATER POWER CO ELECTRIC							
ADAMS	97.5	461,634	450,093	86.9	15,751,209	13,687,798	16,212,843 14,137,691
ASOTIN	94.6	1,418,414	1,341,820	62.8	7,793,902	4,894,572	9,212,316 6,236,392
BENTON	92.3			92.9	68,793	63,909	68,793 63,909
DOUGLAS	98.7	19,380	19,128	89.8	932,090	837,016	951,470 856,144
FERRY	99.2			83.9	7,450,942	6,251,339	7,450,942 6,251,339
FRANKLIN	98.2	1,498	1,471	91.1	2,556,069	2,328,578	2,557,567 2,330,049
GARFIELD	93.1			95.6	620,788	593,473	620,788 593,473
GRANT	100.0	120,475	120,475	82.3	3,960,934	3,259,847	4,081,409 3,380,322
LEWIS	97.0	5,732,721	5,560,739	96.2	36,165,408	34,791,122	41,898,129 40,351,861
LINCOLN	95.7	959,283	918,035	86.5	24,461,365	21,159,083	25,420,648 22,077,118
PEND OREILLE	92.0			75.4	297,196	224,086	297,196 224,086
SPOKANE	99.9	16,987,067	16,970,081	100.0	143,504,760	143,504,760	160,491,827 160,474,841
STEVENS	98.2	1,507,348	1,480,118	93.3	136,735,479	127,574,202	138,242,727 129,054,320
THURSTON	96.9	576,370	560,441	93.1	1,523,666	1,418,533	2,102,036 1,978,974
WHITMAN	83.3	1,580,490	1,316,550	92.5	36,510,810	33,772,496	38,091,300 35,089,046
TOTAL		29,366,580	28,738,951		418,333,411	394,360,814	447,699,991 423,099,765
GRAND TOTAL		247,194,818	240,353,955		1,906,336,158	1,822,472,600	2,153,530,976 2,062,826,555

TABLE 37
GAS COMPANIES

UBOCP		ASSESSMENT OF OPERATING PROPERTY OF GAS COMPANIES -- STATE OF WASHINGTON, YEAR 1988					
COUNTY	REAL-PROPERTY RATIO ACTUAL	EQUALIZED	RATIO	PERSONAL-PROPERTY ACTUAL	EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	EQUALIZED
CASCADE NATURAL GAS CORP							
ADAMS	97.5 79,894	77,897	86.9	957,378	831,961	1,037,272	909,858
BENTON	92.3 1,723,641	1,590,920	92.9	5,364,672	4,983,778	7,088,313	6,574,698
CHELAN	91.6 959,854	879,226	80.7	2,366,760	1,909,976	3,326,614	2,789,202
COWLITZ	100.0 250,495	250,495	87.9	4,541,704	3,992,159	4,792,199	4,242,654
DOUGLAS	98.7 200	197	89.8	864,233	776,080	864,433	776,277
FRANKLIN	98.2 3,300	3,241	91.1	2,572,099	2,343,183	2,575,399	2,346,424
GRANT	100.0 183,227	183,227	82.3	2,517,118	2,071,588	2,700,345	2,254,815
GRAYS HARBOR	100.0 257,004	257,004	89.6	4,432,230	3,971,279	4,689,234	4,228,283
ISLAND	99.8 13,700	13,673	86.2	1,858,393	1,601,935	1,872,093	1,615,608
KING	95.7 5,840,186	5,589,058	100.0	6,450,393	6,450,393	12,290,579	12,039,451
KITSAP	97.9 1,325,327	1,297,496	96.6	8,483,100	8,194,676	9,808,427	9,492,172
MASON	91.6 77,450	70,945	98.2	2,598,197	2,551,429	2,675,647	2,622,374
SKAGIT	99.8 777,528	775,972	91.8	9,402,365	8,631,371	10,179,893	9,407,343
SNOHOMISH	95.9 5,100	4,891	100.0	877,456	877,456	882,556	882,347
WALLA WALLA	98.0 1,003,810	983,734	95.6	4,416,391	4,222,068	5,420,201	5,205,802
WHATCOM	98.0 964,116	944,834	85.9	16,075,627	13,808,961	17,039,743	14,753,795
YAKIMA	94.3 1,451,850	1,369,095	98.3	14,305,212	14,062,022	15,757,062	15,431,117
TOTAL	14,916,682	14,291,905		88,083,328	81,280,315	103,000,010	95,572,220
NORTHWEST NATURAL GAS CO							
CLARK	100.0 38,845	38,845	92.9	24,721,618	22,966,384	24,760,463	23,005,229
Klickitat	92.4 1,900	1,756	89.5	2,250,640	2,014,322	2,252,540	2,016,078
SKAMANIA	99.6 2,500	2,490	92.6	584,488	541,236	586,988	543,726
TOTAL	43,245	43,091		27,556,746	25,521,942	27,599,991	25,565,033
WASHINGTON NATURAL GAS CO							
CHELAN	91.6 33,141,242	31,716,170	80.7	5,604	4,522	5,604	4,522
KING	95.7 711,839	690,484	96.2	176,768,416	176,768,416	209,909,658	208,484,586
LEWIS	97.0 8,497,728	8,412,750	100.0	23,331,627	22,445,022	24,043,466	23,135,506
PIERCE	95.9 528,467	512,085	93.1	54,235,239	54,235,239	62,732,967	62,647,989
SNOHOMISH	95.9 936,144	897,763	100.0	23,669,503	23,669,503	24,605,647	24,567,266
THURSTON	96.9 528,467	512,085	93.1	12,474,189	11,613,470	13,002,656	12,125,555
TOTAL	43,815,420	42,229,252		290,484,578	288,736,172	334,299,998	330,965,424
WASHINGTON WATER POWER CO - GAS							
ADAMS	97.5 11,611	11,321	86.9	694,762	603,748	706,373	615,069
ASOTIN	94.6 3,549	3,357	62.8	1,912,186	1,200,852	1,915,735	1,204,209
FRANKLIN	98.2 400	370	91.1	164,211	149,596	164,211	149,596
GRANT	100.0 535,733	519,662	82.3	369,713	304,273	369,713	304,273
Klickitat	92.4 8,553	8,187	89.5	501,866	449,170	502,266	449,540
LEWIS	97.0 3,500	3,486	96.2	12,111,677	11,651,434	12,647,410	12,171,096
LINCOLN	95.7 62,266	62,204	86.5	3,509,336	3,035,578	3,517,889	3,043,765
SKAMANIA	99.6 3,210	3,153	92.6	116,319	107,711	119,815	111,197
SPOKANE	98.2 18,682	18,562	100.0	37,909,374	37,909,374	37,971,640	37,971,578
STEVENS	98.2 18,682	18,562	93.3	6,156,093	5,743,635	6,159,303	5,746,788
WHITMAN	83.3 18,682	18,562	92.5	3,006,949	2,781,428	3,025,631	2,796,990
TOTAL	647,504	627,302		66,452,486	63,936,799	67,099,990	64,564,101
GRAND TOTAL	59,422,851	57,191,550		472,577,138	459,475,228	531,999,989	516,666,778

TABLE 38

PIPELINE COMPANIES

USOCP		ASSESSMENT OF OPERATING PROPERTY OF PIPE LINE COMPANIES -- STATE OF WASHINGTON, YEAR 1988					
COUNTY	REAL-PROPERTY RATIO	EQUALIZED	RATIO	PERSONAL-PROPERTY ACTUAL	EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	EQUALIZED
CHEVRON PIPE LINE CO							
ADAMS	97.5	4,000	3,900	86.9	1,208,060	1,049,305	1,212,060
FRANKLIN	98.2	26,277	25,804	91.1	1,633,725	1,488,325	1,660,902
LINCOLN	95.7			86.5	677,179	585,760	677,179
SPOKANE	99.9			100.0	786,355	786,355	786,355
WALLA WALLA	98.0	7,314	7,168	95.6	827,091	790,699	834,405
TOTAL		37,591	36,872		5,132,410	4,700,944	5,170,001
NORTHWEST PIPELINE CORP							
ADAMS	97.5	4,977	4,852	86.9	2,225,361	1,933,840	2,230,338
BENTON	92.3	6,234,546	5,754,486	92.9	40,718,351	37,827,348	46,952,897
CHELAN	91.6	52,514	48,103	80.7	200,373	161,701	252,887
CLARK	100.0	1,615,126	1,615,126	92.9	6,458,251	5,999,715	8,073,377
COWLITZ	100.0	191,154	191,154	87.9	3,616,870	3,179,230	3,808,024
FRANKLIN	98.2	385,881	378,935	91.1	2,232,296	2,033,623	2,618,177
GRANT	100.0	1,100	1,100	82.3	241,586	198,826	242,686
GRAYS HARBOR	100.0	10,819	10,819	89.6	76,490	68,535	87,309
KING	95.7	530,300	507,497	100.0	4,914,340	4,914,340	5,444,640
KITTITAS	99.7	11,627	11,592	96.3	517,582	498,432	529,209
KLICKITAT	92.4	196,973	182,004	89.5	6,231,125	5,576,856	6,428,098
LEWIS	97.0	1,576,205	1,528,919	96.2	13,600,127	13,083,321	15,176,332
LINCOLN	95.7	700	670	86.5	656,771	568,107	657,471
MASON	91.6	36,563	33,492	98.2	110,009	108,029	146,572
PIERCE	99.0	857,219	848,676	100.0	4,648,297	4,648,297	5,505,546
SKAGIT	99.8	748,801	747,304	91.8	6,098,627	5,598,539	6,847,428
SKAMANIA	99.6	17,726	17,655	92.6	1,773,655	1,642,403	1,791,381
SNOHOMISH	95.9	1,474,818	1,414,352	100.0	8,777,464	8,777,464	10,252,282
SPOKANE	99.9	383,191	382,808	100.0	2,226,563	2,226,563	2,609,754
THURSTON	96.9	23,975	23,233	93.1	1,536,017	1,430,031	1,559,992
WALLA WALLA	98.0	23,589	23,117	95.6	29,015	27,738	52,604
WHATCOM	98.0	1,402,255	1,374,210	85.9	10,674,256	9,169,186	12,078,511
WHITMAN	83.3	18,949	15,785	92.5	1,418,875	1,312,460	1,437,824
YAKIMA	94.3	104,707	98,739	98.3	1,550,944	1,524,579	1,655,651
TOTAL		15,903,745	15,214,628		120,533,245	112,509,163	136,436,990
OLYMPIC FIVE LINE CO							
CLARK	100.0	444,333	444,333	92.9	2,120,598	1,970,035	2,564,931
COWLITZ	100.0	935,272	935,272	87.9	4,453,835	3,914,921	5,389,107
KING	95.7	8,887,874	8,208,895	100.0	12,743,012	12,743,012	19,230,886
LEWIS	97.0	4,900	4,753	96.2	3,161,273	3,041,145	3,166,173
PIERCE	99.0	386,922	383,053	100.0	3,349,732	3,349,732	3,736,654
SKAGIT	99.8	2,713,852	2,708,404	91.8	6,559,032	6,021,191	9,272,864
SNOHOMISH	95.9	258,874	248,068	100.0	11,554,738	11,554,738	11,813,412
THURSTON	96.9	527,690	511,332	93.1	2,761,331	2,570,800	3,289,021
WHATCOM	98.0	1,282,946	1,257,287	85.9	3,854,005	3,310,591	5,136,951
TOTAL		12,042,843	12,701,397		50,557,556	48,476,165	63,599,999
PACIFIC GAS TRANSMISSION CO							
BENTON	92.3	16,339	15,081	92.9	58,212	54,079	74,551
COLUMBIA	100.0	33,415	33,415	92.9	1,918,538	1,782,322	1,951,953
SPOKANE	99.9	3,182,247	3,179,066	100.0	23,870,586	23,870,586	27,052,833
WALLA WALLA	98.0	2,127,276	2,084,730	95.6	22,984,186	21,972,883	25,111,462
WHITMAN	83.3	36,599	30,487	92.5	29,772,602	27,539,656	29,809,201
TOTAL		5,395,870	5,342,779		78,604,124	75,219,526	84,000,000
TRANS MOUNTAIN OIL PIPE LINE CORP							
SKAGIT	99.8	461,155	460,532	91.8	1,297,636	1,191,230	1,759,091
WHATCOM	98.0	1,961,580	1,922,348	85.9	2,519,328	2,164,104	4,480,908
TOTAL		2,422,735	2,382,880		3,816,964	3,355,334	6,239,999
YELLOWSTONE PIPELINE CO							
ADAMS	97.5			86.9	49,337	42,874	49,337
GRANT	100.0	212,059	212,059	82.3	994,395	818,388	1,206,454
LINCOLN	95.7			86.5	1,176,961	1,018,070	1,176,961
SPOKANE	99.9	496,874	496,378	100.0	2,360,646	2,360,646	2,857,520
TOTAL		708,933	708,437		4,581,339	4,239,978	5,290,272
GRAND TOTAL		37,511,623	36,386,993		263,225,638	248,501,110	300,737,261
							284,888,103

TABLE 39
PRIVATE CAR COMPANIES

UROCP	ASSESSMENT OF OPERATING PROPERTY OF PRIVATE CAR COMPANIES -- STATE OF WASHINGTON, YEAR 1988					
	REAL-PROPERTY		PERSONAL-PROPERTY		TOTAL-REAL-AND-PERSONAL	
	ACTUAL	EQUALIZED	ACTUAL	EQUALIZED	ACTUAL	EQUALIZED
ABBOTT LABS			6,250	5,806	6,250	5,806
ADM TRANSPORTATION CO			2,148,701	1,881,191	2,148,701	1,881,191
AGRI FINANCIAL SERVICES (ALEX)			73,299	69,109	73,299	69,109
AIRCO INDUSTRIAL GASES (BOC GROUP)			5,000	4,645	5,000	4,645
AIR PRODUCTS & CHEMICALS INC			39,200	29,557	39,200	29,557
ALBERTA GAS CHEMICALS INC			9,900	8,856	9,900	8,856
ALLIED - SIGNAL INC			120,300	97,336	120,300	97,336
AMERICAN CHROME & CHEMICALS INC			5,000	4,645	5,000	4,645
AMERICAN COLLOID CO			62,000	54,889	62,000	54,889
AMERICAN PRESIDENT INTERMODAL CO			326,300	323,377	326,300	323,377
RAIL BOX CO			4,613,000	4,263,581	4,613,000	4,263,581
AMOCO CHEMICALS CO			56,500	54,064	56,500	54,064
AMOCO CANADA PETROLEUM CO LTD			81,600	78,658	81,600	78,658
CYPRUS INDUSTRIAL MINERALS CO (AMOCO)			52,100	49,008	52,100	49,008
AMOCO OIL CO			102,400	94,484	102,400	94,484
ANHEUSER BUSCH CO			464,100	429,969	464,100	429,969
AMSTAR SUGAR CORP			5,000	4,115	5,000	4,115
APEX TANK CAR LINE			5,000	4,645	5,000	4,645
ANCHOR GLASS CONTAINER CO			5,000	4,645	5,000	4,645
ANDREWS PETROLEUM SVS INC			29,700	27,050	29,700	27,050
ASARCO INCORPORATED			161,100	153,410	161,100	153,410
ARCO PETROLEUM PROD			3,917,800	3,626,722	3,917,800	3,626,722
ARKANSAS CHEMICALS INC			5,000	5,000	5,000	5,000
AURORA COOPERATIVE ELEVATOR CO			165,200	151,731	165,200	151,731
RONALD L BOOTHMAN REMAINDER TRUST			13,500	13,500	13,500	13,500
BENNETT LUMBER PRODUCTS INC			115,800	106,550	115,800	106,550
BOEING CO THE			197,000	192,555	197,000	192,555
BIG THREE LINCOLN ALASKA INC			15,800	15,800	15,800	15,800
BORDEN CHEMICAL DIV			1,158,200	1,070,471	1,158,200	1,070,471
BRAE TRANSPORTATION INC			230,200	208,101	230,200	208,101
F D J LEASING (CALIF CONTEMP)			5,000	4,345	5,000	4,345
B J TITAN SERVICES CO (B J HUGHES)			9,900	9,197	9,900	9,197
CALIFORNIA RAILCAR CORP			28,300	26,068	28,300	26,068
CALRAIL CO			49,800	46,304	49,800	46,304
C G T X			1,034,400	956,049	1,034,400	956,049
CANADIAN ENTERPRISE GAS PRODUCTS			403,300	386,968	403,300	386,968
CANTERRA ENERGY LTD			13,900	11,662	13,900	11,662
CARGILL INC			185,000	166,166	185,000	166,166
CELTRAN INC			567,900	547,969	567,900	547,969
CALDWELL - BAKER CO			920,000	824,758	920,000	824,758
CRYO TRANSP CO			143,500	133,741	143,500	133,741
CAIN CHEMICAL			10,400	9,339	10,400	9,339
CHARTRANDS TANK CAR SERVICE INC			5,000	5,000	5,000	5,000
CHEVRON USA INC (RAILCAR)			841,100	804,013	841,100	804,013

TABLE 39, Cont.
PRIVATE CAR COMPANIES

UROCP	ASSESSMENT OF OPERATING PROPERTY OF PRIVATE CAR COMPANIES -- STATE OF WASHINGTON, YEAR 1988					
	REAL-PROPERTY		PERSONAL-PROPERTY		TOTAL-REAL-AND-PERSONAL	
	ACTUAL	EQUALIZED	ACTUAL	EQUALIZED	ACTUAL	EQUALIZED
C C K X INC			5,400	5,195	5,400	5,195
CHICAGO FREIGHT CAR LEASING			297,800	258,870	297,800	258,870
OXY NGL INC			32,800	32,800	32,800	32,800
CITGO PETROLEUM CORP			5,000	4,720	5,000	4,720
COMMONWEALTH FILM INC THE			5,000	3,890	5,000	3,890
CONOCO INC			292,300	278,635	292,300	278,635
CONTINENTAL TANK CAR CORP			5,000	4,665	5,000	4,665
COOPERATIVE PRODUCERS INC			287,500	275,996	287,500	275,996
CONSOLIDATED TRANSPORTATION CORP			5,000	5,000	5,000	5,000
CONTINENTAL GRAIN CO			2,222,299	2,053,967	2,222,299	2,053,967
CRYSTAL CAR LINE			18,600	18,551	18,600	18,551
DOM CHEMICAL CO THE			374,900	361,552	374,900	361,552
SOVRAN LEASING CORP (DRESSER)			5,000	4,910	5,000	4,910
E I DU PONT DE NEMOURS & CO			67,600	60,894	67,600	60,894
EMPIREGAS EQUIPMENT CORP			10,300	7,766	10,300	7,766
ETHYL PETROLEUM ADDITIVES			9,800	8,222	9,800	8,222
ETHYL CORP			27,800	26,180	27,800	26,180
EXXON COMPANY USA			57,300	56,467	57,300	56,467
EXXON CORP (CHEMICAL AMERICA)			150,800	132,530	150,800	132,530
FAR PORT COOP INC			508,300	461,563	508,300	461,563
FMC CORP INDUSTRIAL & CHEMICAL GROUP			5,700	4,298	5,700	4,298
FARMERS COOP GRAIN & SUPPLY CO			78,200	72,245	78,200	72,245
FARMERS ELEVATOR OF GRACE CITY			6,500	6,500	6,500	6,500
FARMERS ELEVATOR CO OF ARTHUR			51,300	44,701	51,300	44,701
FARMLAND INDUSTRIES INC			2,648,500	2,420,730	2,648,500	2,420,730
FARMERS COOP ASSN OF YORK			47,900	45,774	47,900	45,774
FOSTER POULTRY FARMS INC			5,000	4,810	5,000	4,810
FRUIT GROWERS EXPRESS CO			625,900	561,301	625,900	561,301
G HEILEMAN BREWING CO			60,300	60,300	60,300	60,300
GARVEY ELEVATORS INC			6,100	5,667	6,100	5,667
GENERAL AMERICAN TRANS CORP			5,502,000	5,085,243	5,502,000	5,085,243
GENERAL CHEMICAL CORP			25,700	23,843	25,700	23,843
GENERAL ELECTRIC CO			6,130	6,130	6,130	6,130
G E RAILCAR SERVICES (RTMX)			173,301	167,344	173,301	167,344
GEORGIA PACIFIC CORP - BELLINGHAM			443,900	427,896	443,900	427,896
GEORGIA GULF CORP - PLAQUEMINE			113,800	113,800	113,800	113,800
TEXACO CHEMICAL CO			10,400	10,400	10,400	10,400
GLNX CORP			415,200	359,479	415,200	359,479
GROWTH NONSTOCK COOP INC (CONOGRA)			574,300	539,890	574,300	539,890
GOODRICH B F CHEMICAL GROUP			224,400	224,400	224,400	224,400
GREAT LAKES CARBON CORP			5,000	4,645	5,000	4,645
GREENBRIER LEASING CORP			156,400	149,456	156,400	149,456
GREENLEASE INC			5,000	4,395	5,000	4,395
WALTER HAFNER CO			5,000	3,770	5,000	3,770

TABLE 39, Cont.
PRIVATE CAR COMPANIES

UROCP	ASSESSMENT OF OPERATING PROPERTY OF PRIVATE CAR COMPANIES ² - STATE OF WASHINGTON, YEAR 1988					
	REAL-PROPERTY		PERSONAL-PROPERTY		TOTAL-REAL-AND- PERSONAL	
	ACTUAL	EQUALIZED	ACTUAL	EQUALIZED	ACTUAL	EQUALIZED
HAMILTON ELEVATORS			5,000	4,645	5,000	4,645
HALLIBURTON CO			46,200	39,686	46,200	39,686
HARVEST STATES CORP (ITEL)			1,728,400	1,597,661	1,728,400	1,597,661
HELM EQUIPMENT LEASING			5,000	4,490	5,000	4,490
HELM FINANCIAL CORP			16,800	15,188	16,800	15,188
HERCULES INC			5,000	4,475	5,000	4,475
HOME OIL COMPANY LIMITED			754,300	728,072	754,300	728,072
HONEYMEAD PRODUCTS - ITEL			98,600	91,631	98,600	91,631
HUBER CORP J M			5,000	4,645	5,000	4,645
HUNTING ELEVATOR CO			117,000	106,640	117,000	106,640
IND / AGRI CHEMICALS INC (SHELL OIL)			23,100	21,034	23,100	21,034
INTERNATIONAL MINERALS & CHEM CORP			165,800	163,876	165,800	163,876
ITEL RAIL CORP			3,465,400	3,203,265	3,465,400	3,203,265
K & W TRUCKING CO INC			179,000	174,712	179,000	174,712
KAISER ALUMINUM & CHEMICAL CORP			5,000	5,000	5,000	5,000
KERR MCGEE CHEMICAL CORP			11,500	8,671	11,500	8,671
KINGSFORD COMPANY THE (TRAILER TRAIN)			226,700	200,625	226,700	200,625
KOPPERS CO INC			50,300	48,854	50,300	48,854
MANGUM OIL & GAS			13,100	10,572	13,100	10,572
LOUIS DREYFUS CORP			774,800	701,887	774,800	701,887
LEWIS GRAIN CO			68,900	60,607	68,900	60,607
L P G TRANSPORTATION INC			69,400	66,686	69,400	66,686
ELDERS GRAIN INC (FORMLY LINCOLN GRAIN)			463,000	425,655	463,000	425,655
LIQUID AIR CORP			117,000	107,829	117,000	107,829
MALLARD TRANS CO			23,300	20,201	23,300	20,201
M H C INC			3,979,100	3,678,106	3,979,100	3,678,106
MBF INDUSTRY INC			5,000	4,490	5,000	4,490
MERCHANTS INVESTMENT CO			5,000	4,720	5,000	4,720
MOBIL OIL CORP			243,800	240,932	243,800	240,932
MILE HIGH RAILCAR LEASING INC			52,300	47,904	52,300	47,904
MILCHEM INC			5,000	3,770	5,000	3,770
MID SOUTH MILLING CO INC			5,000	3,890	5,000	3,890
MONSANTO CO			13,900	10,814	13,900	10,814
GENERAL ELECTRIC RAILCAR SVCS CORP			5,788,400	5,349,950	5,788,400	5,349,950
OCCIDENTAL CHEMICAL CORP			1,315,800	1,622,226	1,715,800	1,622,226
OLIN CORP			5,000	4,035	5,000	4,035
PACIFIC STATES RAILCAR CO			20,700	19,272	20,700	19,272
SUBURBAN PROPANE GAS CORP (PARGAS)			53,500	48,898	53,500	48,898
PENNWALT CARRIERS CORP			474,200	416,693	474,200	416,693
PETROSOL INTERNATIONAL INC			57,500	50,468	57,500	50,468
PETROLANE GAS SERVICE INC			9,400	8,751	9,400	8,751
PHILLIPS 66 COMPANY			192,100	171,003	192,100	171,003
PILLSBURY CO			529,400	468,494	529,400	468,494
PMA TRANSPORTATION CORP			105,500	97,582	105,500	97,582

TABLE 39, Cont.
PRIVATE CAR COMPANIES

UBOCP	ASSESSMENT OF OPERATING PROPERTY OF PRIVATE CAR COMPANIES -- STATE OF WASHINGTON, YEAR 1988			
	REAL-PROPERTY ACTUAL	EQUALIZED	PERSONAL-PROPERTY ACTUAL	EQUALIZED
	TOTAL-REAL-AND- PERSONAL ACTUAL		TOTAL-REAL-AND- PERSONAL EQUALIZED	
POLYSAR INC				
PROCOR LTD (UTLX)				
PLM FINANCIAL SERVICES INC				
QUAKER OATS CO				
PULLMAN LEASING CO				
QUAKER STATE OIL REFINING CORP				
RAILGON CO				
RAPCO TRANSPORTATION CO				
RELCO TANK LINE INC				
RESIDUAL BASED FINANCE CORP (SVRC'S)				
RHONE POULENC INC				
REX LEASING INC				
REX RAILWAYS INC				
REYNOLDS METALS CO				
RUDDY TANK CAR CO				
SANDERSVILLE LEASING INC				
SAUVAGE GAS CO				
SCOLAR GRAIN CO				
SHELL OIL CO				
SHINTECH INC				
SAN ANGELO TANK CAR LINE				
MAGMA COPPER CO (FORMERLY SAN MANUEL ARIZ R				
STERLING CHEMICALS INC				
ACF INDUSTRIES (SHIPPERS)				
SOLTEX POLYMER CORP				
MCMMASTER GRAIN CO (SOUTH SIO)				
S G A LEASING				
STALEY MANUFACTURING CO, A.E.				
STAUFFER CHEMICAL CO				
SUN REFINING & MARKETING CO				
TANCO TRANSPORTATION CO				
TEMCO CORP				
TENNESSEE EASTMAN CO				
TERMINAL GRAIN CORP				
TEXASGULF INC				
TG SODA ASH INC				
TRAILER TRAIN CO				
TRANSITANK CAR LEASING CORP				
TRANSPORTATION EQUIPMENT INC				
TRINITY INDUSTRIES LEASING CO (WEBB COOLEY)				
TRANSPORTATION CORP OF AMERICA				
TRINITY RAILCAR LEASING CORP (WEBB COOLEY)				
UNION CARBIDE CORP				
UNOCAL CORP - CHEMICALS DIV				

TABLE 39, Cont.
PRIVATE CAR COMPANIES

UROCP ASSESSMENT OF OPERATING PROPERTY OF PRIVATE CAR COMPANIES -- STATE OF WASHINGTON, YEAR 1988				
	REAL-PROPERTY		PERSONAL-PROPERTY	
	ACTUAL	EQUALIZED	ACTUAL	EQUALIZED
TOTAL-REAL-AND-PERSONAL				
	ACTUAL	EQUALIZED		
UNION TANK CAR CO				
	5,698,000	5,266,398	5,698,000	5,266,398
ARCHER - DANIELS - MIDLAND CO (UNITED EQ LSG	350,800	302,083	350,800	302,083
UNITED GRAIN CORP	60,800	55,156	60,800	55,156
U S INDUSTRIAL CHEM CO (QUANTUM CHEM)	136,400	126,550	136,400	126,550
VISTA CHEMICAL CO	5,000	4,295	5,000	4,295
UNITED STATES RAIL SERVS INC #1-10	4,257,200	3,934,731	4,257,200	3,934,731
VULCAN MATERIALS CO CHEM DIV	36,700	33,177	36,700	33,177
WEST CENTRAL COOP	5,100	3,845	5,100	3,845
WESTERN COOPERATIVE FERTILIZERS	176,600	155,802	176,600	155,802
WESTERN RAIL LEASING CORP	37,500	35,296	37,500	35,296
W F I X PARTNERS	9,400	9,231	9,400	9,231
WEYERHAEUSER CANADA LTD	388,100	370,629	388,100	370,629
WEYERHAEUSER CO	600,799	570,575	600,799	570,575
WILBUR ELLIS CO	46,200	44,674	46,200	44,674
WISCONSIN & SOUTHERN LEASING CO	39,100	34,657	39,100	34,657
XTRA INC	910,301	823,804	910,301	823,804
PETROLEUM PRODUCTS INC (BURKE)	96,300	85,355	96,300	85,355
ZIP TRANSPORTATION CO INC	5,000	4,295	5,000	4,295
GRAND TOTAL	112,985,115	104,445,332	112,985,115	104,445,332

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RAILROAD COMPANIES

UROCP		ASSESSMENT OF OPERATING PROPERTY OF RAILROAD COMPANIES -- STATE OF WASHINGTON, YEAR 1988						
COUNTY	RATIO	REAL-PROPERTY ACTUAL	EQUALIZED	RATIO	PERSONAL-PROPERTY ACTUAL	EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	EQUALIZED
BURLINGTON NORTHERN RAILROAD CO								
ADAMS	97.5	20,369,035	19,859,810	86.9	4,484,278	3,896,839	24,853,313	23,756,649
BENTON	92.3	14,632,871	13,506,140	92.9	2,910,119	2,703,499	17,542,990	16,209,639
CHELAN	91.6	17,965,105	16,456,034	80.7	4,067,679	3,282,618	22,032,784	19,738,652
CLARK	100.0	13,550,404	13,550,404	92.9	2,429,882	2,257,362	15,980,286	15,807,766
COLUMBIA	100.0			92.9	35,548	33,024	35,548	33,024
COWLITZ	100.0	14,078,046	14,078,046	87.9	2,347,024	2,063,034	16,425,070	16,141,080
DOUGLAS	98.7	3,174,034	3,132,771	89.8	691,335	620,820	3,865,369	3,753,591
FERRY	99.2	2,417,905	2,398,562	83.9	796,537	332,695	2,814,442	2,731,257
FRANKLIN	98.2	25,364,350	24,907,792	91.1	5,623,215	5,122,747	30,987,565	30,030,539
GRANT	100.0	13,641,108	13,641,108	82.3	2,926,514	2,408,522	16,567,622	16,049,630
GRAYS HARBOR	100.0	3,728,285	3,728,285	89.6	843,543	755,813	4,571,828	4,484,098
KING	95.7	37,119,093	35,522,973	100.0	6,840,016	6,840,016	43,959,109	42,362,989
KITSAP	97.9			96.6	211,314	204,129	211,314	204,129
KITTITAS	99.7	65,150	64,955	96.3	97,573	93,964	162,723	158,919
KLICKITAT	92.4	23,875,065	22,060,560	89.5	4,768,861	4,268,131	28,643,926	26,328,691
LEWIS	97.0	11,763,916	11,410,998	96.2	1,937,005	1,863,398	13,700,921	13,274,396
LINCOLN	95.7	22,776,268	21,796,891	86.5	4,777,856	4,132,845	27,554,124	25,929,736
MAISON	91.6	881,952	807,869	98.2	413,947	406,496	1,295,899	1,214,365
OKANOGAN	90.2	5,884,524	5,307,841	77.8	1,284,008	998,961	7,168,532	6,306,802
PACIFIC	97.1	1,695,820	1,646,641	94.4	369,366	348,680	2,065,186	1,995,321
PEND OREILLE	92.0	198,215	182,357	75.4	43,174	32,553	241,389	214,910
PIERCE	99.0	18,232,532	18,050,206	100.0	3,011,176	3,011,176	21,243,708	21,061,382
SKAGIT	99.8	7,873,790	7,858,042	91.8	1,272,250	1,167,926	9,146,040	9,025,968
SKAMANIA	99.6	7,253,217	7,216,205	92.6	1,824,914	1,683,870	11,078,131	10,906,075
SNOHOMISH	95.9	2,134,184	2,185,683	100.0	4,611,276	4,611,276	27,745,460	26,796,959
SPOKANE	99.9	31,766,797	31,755,011	100.0	7,001,300	7,001,300	38,788,097	38,756,311
STEVENS	98.2	6,764,730	6,643,201	93.3	1,362,106	1,270,843	8,127,076	7,914,044
THURSTON	96.9	9,462,997	9,363,443	93.1	1,550,301	1,443,330	11,213,298	10,806,773
WALLA WALLA	98.0	1,562,869	1,531,416	95.6	1,070,063	1,022,980	2,632,732	2,554,396
WHATCOM	98.0	9,502,073	9,351,196	85.9	1,602,453	1,376,508	11,144,487	10,727,704
WHITMAN	83.3	9,951,923	4,957,985	92.5	2,198,883	2,033,969	8,150,845	6,991,954
YAKIMA	94.3	36,760	34,608	98.3	112,691	111,758	150,391	146,366
TOTAL		356,982,998	345,007,033		73,117,207	67,407,082	430,100,205	412,414,115
CAMAS PRAIRIE RAILROAD								
WHITMAN	83.3			92.5	63,090	58,275	63,090	58,275
CHEHALIS WESTERN RAILROAD CO								
LEWIS	97.0	386,880	375,273	96.2	150,693	144,967	537,573	520,240
PIERCE	99.0	2,056,153	2,035,591	100.0	858,649	858,649	2,914,802	2,894,240
THURSTON	96.9	3,568,966	3,458,329	93.1	1,328,658	1,236,980	4,897,624	4,695,309
TOTAL		6,011,999	5,869,193		2,338,000	2,240,596	8,349,999	8,109,789
UNION PACIFIC RAILROAD CO								
ADAMS	97.5	6,366,842	6,206,891	86.9	1,240,291	1,077,813	7,606,333	7,284,704
BENTON	92.3	3,926,256	3,623,934	92.9	823,252	764,800	4,749,508	4,388,734
CLARK	100.0	72,860	72,860	92.9	1,039,173	965,390	1,112,033	1,038,250
COLUMBIA	100.0	1,055,390	1,055,390	92.9	227,233	211,101	1,282,623	1,266,491
COWLITZ	100.0	154,263	154,263	87.9	2,483,858	2,183,314	2,638,121	2,337,577
FRANKLIN	98.2	1,135,230	1,114,796	91.1	223,262	203,392	1,358,492	1,318,188
GARFIELD	93.1	26,900	25,044	95.6	20,100	19,216	47,000	44,260
GRAYS HARBOR	100.0	289,416	289,416	89.6	575,900	516,006	865,316	805,422
KING	95.7	7,437,841	7,118,015	100.0	2,005,791	2,005,791	9,443,632	9,123,806
KLICKITAT	92.4	16,600	15,338	89.5	37,200	33,295	53,800	48,633
LEWIS	97.0	234,601	227,563	96.2	1,913,211	1,840,509	2,147,812	2,068,072
LINCOLN	95.7	1,114,654	1,066,724	86.5	219,806	190,132	1,334,460	1,256,856
PIERCE	99.0	2,802,409	2,774,386	100.0	2,357,070	2,357,070	5,159,479	5,131,456
SKAMANIA	99.6	11,500	11,454	92.6	18,700	17,316	30,200	28,770
SPOKANE	99.9	11,777,486	11,765,711	100.0	2,829,720	2,829,720	14,607,206	14,595,431
THURSTON	96.9	537,594	520,929	93.1	1,660,049	1,545,504	2,197,643	2,086,433
WALLA WALLA	98.0	18,115,244	17,752,938	95.6	3,707,021	3,591,710	21,872,265	21,344,648
WHITMAN	83.3	19,218,207	16,008,766	92.5	3,800,663	3,515,609	23,018,870	19,524,375
YAKIMA	94.3	3,782,513	3,566,910	98.3	792,640	779,164	4,575,153	4,346,074
TOTAL		78,075,006	73,371,328		26,024,940	24,646,852	104,099,946	98,018,180
WASHINGTON CENTRAL RAILROAD CO INC								
ADAMS	97.5	405,790	395,646	86.9	186,642	162,192	592,432	557,838
BENTON	92.3	1,578,256	1,456,730	92.9	419,839	390,029	1,998,095	1,846,759
FRANKLIN	98.2	136,955	134,490	91.1	35,571	32,405	172,526	166,895
GRANT	100.0	603,725	603,725	82.3	295,102	242,888	898,827	846,593
KITTITAS	99.7	1,738,783	1,733,565	96.3	381,728	367,605	2,120,511	2,101,170
YAKIMA	94.3	2,962,489	2,793,627	98.3	655,114	643,975	3,617,603	3,437,602
TOTAL		7,425,998	7,117,783		1,973,996	1,839,074	9,399,994	8,956,857
GRAND TOTAL								
		448,496,001	431,365,337		103,517,143	96,191,879	552,013,144	527,557,216

TABLE 41
TELEGRAPH COMPANIES

UROCPC		ASSESSMENT OF OPERATING PROPERTY OF TELEGRAPH COMPANIES -- STATE OF WASHINGTON, YEAR 1988						
COUNTY	REAL-PROPERTY		EQUALIZED	RATIO	PERSONAL-PROPERTY		TOTAL-REAL-AND-PERSONAL	
	RATIO	ACTUAL			ACTUAL	EQUALIZED	ACTUAL	EQUALIZED
WESTERN UNION CORP								
ADAMS	97.5			86.9	1,758	1,528	1,758	1,528
BENTON	92.3	2,200	2,031	92.9	11,491	10,675	13,691	12,706
CHELAN	91.6			80.7	24,382	19,676	24,382	19,676
CLALLAM	95.5			92.5	1,523	1,409	1,523	1,409
CLARK	100.0	6,000	6,000	92.9	20,625	19,160	26,625	25,160
COWLITZ	100.0			87.9	15,441	13,573	15,441	13,573
DOUGLAS	98.7	3,000	2,961	89.8	978	878	3,978	3,839
FRANKLIN	98.2	4,200	4,124	91.1	77,969	71,030	82,169	75,154
GRANT	100.0	5,000	5,000	82.7	5,460	4,494	10,460	9,494
GRAYS HARBOR	100.0			89.6	14,802	13,263	14,802	13,263
ISLAND	99.8			86.2	8,069	6,955	8,069	6,955
JEFFERSON	97.5			96.7	881	852	881	852
KING	95.7		100.0		2,359,400	2,359,400	2,359,400	2,359,400
KITSAP	97.9			96.6	9,714	9,383	9,714	9,383
KITTITAS	99.7			96.3	1,510	1,454	1,510	1,454
LEWIS	97.0			96.2	4,718	4,538	4,718	4,538
MASON	91.6			98.2	1,615	1,586	1,615	1,586
OKANOGAN	90.2	4,100	3,698	77.8	1,615	1,256	5,715	4,954
PACIFIC	97.1			94.4	41	39	41	39
PIERCE	99.0		100.0		271,258	271,258	271,258	271,258
SKAGIT	99.8			91.8	5,296	4,862	5,296	4,862
SPHOMISH	95.9		100.0		124,316	124,316	124,316	124,316
SPOKANE	99.9	39,000	38,961	100.0	299,916	299,916	338,916	338,877
THURSTON	96.9			93.1	35,837	33,363	35,837	33,363
WALLA WALLA	98.0			95.6	11,234	10,740	11,234	10,740
WHATCOM	98.0			85.9	30,579	26,268	30,579	26,268
WHITMAN	83.3			92.5	3,643	3,370	3,643	3,370
YAKIMA	94.3			98.3	92,433	90,861	92,433	90,861
TOTAL		63,500		62,775	3,436,504	3,406,103	3,500,004	3,468,878
GRAND TOTAL								
		63,500		62,775	3,436,504	3,406,103	3,500,004	3,468,878

TABLE 42

TELEPHONE COMPANIES

UROCP ASSESSMENT OF OPERATING PROPERTY OF TELEPHONE COMPANIES -- STATE OF WASHINGTON, YEAR 1988							
COUNTY	RATIO	REAL-PROPERTY ACTUAL	EQUALIZED	RATIO	PERSONAL-PROPERTY ACTUAL	EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL EQUALIZED
ALASCOM INC							
CLARK	100.0			92.9	470,492	437,087	470,492 437,087
KING	95.7	1,170,322	1,119,998	100.0	3,659,186	3,659,186	4,829,508 4,779,184
TOTAL		1,170,322	1,119,998		4,129,678	4,096,273	5,300,000 5,216,271
ALTCOM CORP							
SPOKANE	99.9			100.0	1,100,000	1,100,000	1,100,000 1,100,000
AMERICAN TELEPHONE EXCHANGE							
SPOKANE	99.9			100.0	525,000	525,000	525,000 525,000
AMERICAN NETWORK INC							
CLARK	100.0			92.9	4,440,527	4,125,250	4,440,527 4,125,250
KING	95.7			100.0	2,458,802	2,458,802	2,458,802 2,458,802
SPOKANE	99.9			100.0	672	672	672 672
TOTAL					6,900,001	6,584,724	6,900,001 6,584,724
AMERICAN SHARECOM							
KING	95.7			100.0	1,650,000	1,650,000	1,650,000 1,650,000
A T & T COMMUNICATIONS							
ADAMS	97.5	227,961	222,262	86.9	1,151,792	1,000,907	1,379,753 1,223,169
BENTON	92.3	143,252	132,222	92.9	2,634,259	2,447,227	2,777,511 2,579,449
CLALLAM	95.5	2,430,335	2,320,970	92.5	2,197,927	2,033,083	4,628,262 4,354,053
CLARK	100.0	334,143	334,143	92.9	2,608,590	2,423,380	2,942,733 2,757,523
COWLITZ	100.0	424,505	424,505	87.9	1,876,085	1,649,079	2,300,590 2,073,584
FRANKLIN	98.2			91.1	40,407	36,811	40,407 36,811
GRANT	100.0	132,333	132,333	82.3	1,044,062	859,263	1,176,395 1,091,596
GRAYS HARBOR	100.0	208,743	208,743	89.6	1,295,483	1,160,753	1,504,226 1,369,496
KING	95.7	6,432,243	6,155,655	100.0	92,204,800	92,204,800	98,637,043 98,380,455
KITSAP	97.9	411,767	403,120	96.6	1,285,696	1,241,982	1,697,463 1,645,102
KITTITAS	99.7	574,016	572,294	96.3	3,731,975	3,593,893	4,305,991 4,166,187
KLICHTAT	92.4	463,814	428,564	89.5	1,160,963	1,039,061	1,624,777 1,467,625
LINCOLN	95.7	374,492	358,389	86.5	2,705,953	2,340,649	3,080,445 2,699,038
MASON	91.6	298,640	273,554	98.2	1,213,607	1,191,762	1,512,247 1,465,116
PACIFIC	97.1	230,766	224,074	94.4	973,521	919,004	1,204,287 1,143,078
PIERCE	99.0	2,954,631	2,925,085	100.0	10,487,592	10,487,592	13,442,223 13,412,677
SKAGIT	99.8	62,646	62,521	91.8	601,636	552,302	664,282 614,823
SKAMANIA	99.6	170,447	169,765	92.6	337,642	312,656	508,089 482,421
SNOWBUSH	95.9	138,706	133,019	100.0	1,067,750	1,067,750	1,206,456 1,200,769
SPOKANE	99.9	3,524,379	3,520,855	100.0	23,796,881	23,796,881	27,321,260 27,317,716
THURSTON	96.9	116,909	113,285	93.1	372,576	346,868	489,485 460,153
WALLA WALLA	98.0	51,738	50,703	95.6	230,081	219,957	281,819 270,660
WHATCOM	98.0	135,719	133,005	85.9	1,633,593	1,403,256	1,769,312 1,536,261
WHITMAN	83.3	244,375	203,564	92.5	350,932	324,612	595,307 528,176
YAKIMA	94.3	1,672,163	1,576,850	98.3	12,037,473	11,832,836	13,769,636 13,409,686
TOTAL		21,758,723	21,079,480		167,041,276	164,486,364	188,799,999 185,565,844
ASOTIN TELEPHONE CO							
ASOTIN	94.6	130,203	123,172	62.8	1,769,797	1,111,433	1,900,000 1,234,605
ALLNET COMMUNICATION SERVICES INC							
KING	95.7			100.0	203,000	203,000	203,000 203,000
CONTINENTAL TELEPHONE CO OF THE NW							
FERRY	99.2	269,064	266,911	83.9	3,906,694	3,277,717	4,175,758 3,544,628
GRAYS HARBOR	100.0	484,153	484,153	89.6	3,008,870	2,695,948	3,493,023 3,180,101
KING	95.7			100.0	2,870,309	2,870,309	2,870,309 2,870,309
KITTITAS	99.7			96.3	15,393	14,823	15,393 14,823
OKANOGAN	90.2	375,341	338,558	77.8	6,847,316	5,327,212	7,222,657 5,665,770
PACIFIC	97.1	91,263	88,616	94.4	505,398	477,096	596,661 565,712
SKAGIT	99.8	2,532,989	2,527,924	91.8	30,541,411	28,037,017	33,074,400 30,564,941
WHATCOM	98.0	2,700,560	2,646,549	85.9	24,941,202	21,424,493	27,641,762 24,071,042
YAKIMA	94.3	143,309	135,141	98.3	1,666,727	1,638,382	1,810,036 1,773,533
TOTAL		6,596,679	6,487,852		74,303,320	65,763,007	80,899,999 72,250,859
DIGINET							
ADAMS	97.5			86.9	1,389,544	1,207,514	1,389,544 1,207,514
BENTON	92.3			92.9	634,008	588,993	634,008 588,993
CLARK	100.0			92.9	428,932	398,478	428,932 398,478
COWLITZ	100.0			87.9	956,353	840,634	956,353 840,634

TABLE 42, Cont.
TELEPHONE COMPANIES

USOCP ASSESSMENT OF OPERATING PROPERTY OF TELEPHONE COMPANIES -- STATE OF WASHINGTON, YEAR 1988							
COUNTY	RATIO	REAL-PROPERTY ACTUAL	EQUALIZED	RATIO	PERSONAL-PROPERTY ACTUAL	EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL EQUALIZED
DIGINET							
FRANKLIN	98.2			91.1	486,067	442,807	486,067 442,807
KING	95.7			100.0	623,810	623,810	623,810 623,810
LINCOLN	95.7			86.5	512,734	443,515	512,734 443,515
PIERCE	99.0			100.0	572,224	572,224	572,224 572,224
SAN JUAN	99.6			81.9	507,488	415,633	507,488 415,633
SKAGIT	99.8			91.8	554,996	509,486	554,996 509,486
SPOKANE	99.9			100.0	400,632	400,632	400,632 400,632
THURSTON	96.9			93.1	484,212	450,801	484,212 450,801
TOTAL					7,551,000	6,894,527	7,551,000 6,894,527
ELLENSBURG TELEPHONE CO							
KITTITAS	99.7	1,581,134	1,576,390	96.3	14,420,630	13,887,067	16,001,764 15,463,457
YAKIMA	94.3	563,442	531,325	98.3	5,834,793	5,735,601	6,398,235 6,266,926
TOTAL		2,144,576	2,107,715		20,255,423	19,622,668	22,399,999 21,730,383
G T E MOBILENET OF OREGON LTD							
CLARK	100.0			92.9	910,000	845,390	910,000 845,390
EXECULINES INC							
BENTON	92.3			92.9	420,000	390,180	420,000 390,180
CHELAN	91.6			80.7	420,000	338,940	420,000 338,940
YAKIMA	94.3			98.3	410,000	403,030	410,000 403,030
TOTAL					1,250,000	1,132,150	1,250,000 1,132,150
G T E NORTHWEST INC							
BENTON	92.3	10,283,307	9,491,491	92.9	74,672,387	69,370,649	84,955,694 78,862,140
CHELAN	91.6	7,369,374	6,750,347	80.7	35,961,759	29,021,140	43,331,133 35,771,487
CLARK	100.0	530,840	530,840	92.9	9,438,060	8,767,957	9,968,900 9,298,797
COWLITZ	100.0	310,640	310,640	87.9	3,826,910	3,363,854	4,137,550 3,674,494
DOUGLAS	98.7	1,567,816	1,547,434	89.8	10,530,393	9,456,293	12,098,209 11,003,727
GRANT	100.0	506,311	506,311	82.3	6,633,082	5,459,028	7,139,393 5,965,339
ISLAND	99.8	2,301,735	2,297,131	86.2	25,663,198	22,121,677	27,964,933 24,418,808
KING	95.7	14,933,553	14,291,411	100.0	127,826,837	127,826,837	142,760,390 142,118,248
OKANOGAN	90.2	184,652	166,556	77.8	1,407,415	1,094,969	1,592,067 1,261,525
PEND OREILLE	92.0	584,263	537,122	75.4	5,792,487	4,367,536	6,376,750 4,905,058
SKAGIT	99.8	1,828,694	1,825,036	91.8	18,596,000	17,071,128	20,424,694 18,896,164
SKAMANIA	99.6	114,917	114,437	92.6	1,002,366	928,190	1,117,283 1,042,647
SNOWBUSH	95.9	65,602,602	62,912,896	100.0	339,916,408	339,916,408	405,519,010 402,829,304
SPOKANE	99.9	368,473	368,105	100.0	1,993,380	1,993,380	2,361,853 2,361,485
WHITMAN	83.3	2,216,244	1,846,132	92.5	17,835,888	16,498,200	20,052,132 18,344,332
TOTAL		108,703,421	103,496,309		681,096,570	657,257,246	789,799,991 760,753,555
INLAND TELEPHONE CO							
COLUMBIA	100.0			92.9	5,865	5,449	5,865 5,449
KITTITAS	99.7	290,006	289,136	96.3	755,005	727,069	1,045,011 1,016,205
MASON	91.6			98.2	349,755	343,460	349,755 343,460
WALLA WALLA	98.0	20,966	20,547	95.6	219,318	209,668	240,284 230,215
WHITMAN	83.3	156,088	130,021	92.5	1,203,091	1,112,858	1,359,179 1,242,879
TOTAL		467,060	439,704		2,533,034	2,398,504	3,000,094 2,838,208
X-I COMMUNICATIONS INC							
SPOKANE	99.9			100.0	340,000	340,000	340,000 340,000
LEWIS RIVER TELEPHONE CO INC							
CLARK	100.0	631,951	631,951	92.9	3,248,174	3,017,553	3,880,125 3,649,504
COWLITZ	100.0	36,434	36,434	87.9	280,589	246,638	317,023 283,072
SKAMANIA	99.6			92.6	2,853	2,642	2,853 2,642
TOTAL		668,385	668,385		3,531,616	3,266,833	4,200,001 3,935,218
INTERSTATE MOBILEPHONE CO							
CLARK	100.0			92.9	1,088,219	1,010,955	1,088,219 1,010,955
KING	95.7			100.0	9,810,462	9,810,462	9,810,462 9,810,462
PIERCE	99.0			100.0	3,592,149	3,592,149	3,592,149 3,592,149
SNOWBUSH	95.9			100.0	4,092,190	4,092,190	4,092,190 4,092,190
THURSTON	96.9			93.1	216,982	202,010	216,982 202,010
TOTAL					18,800,002	18,707,766	18,800,002 18,707,766

TABLE 42, Cont.
TELEPHONE COMPANIES

UBOCP		ASSESSMENT OF OPERATING PROPERTY OF TELEPHONE COMPANIES -- STATE OF WASHINGTON, YEAR 1988						
COUNTY	RATIO	REAL-PROPERTY ACTUAL	EQUALIZED	RATIO	PERSONAL-PROPERTY ACTUAL	EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	EQUALIZED
M C I TELECOMMUNICATIONS CORP								
CLARK	100.0	824,186	824,186	92.9	3,753,296	3,486,812	4,577,482	4,310,998
COWLITZ	100.0			87.9	1,372,922	1,206,799	1,372,922	1,206,799
KING	95.7			100.0	6,457,951	6,457,951	6,457,951	6,457,951
PIERCE	99.0	636,055	629,694	100.0	878,368	878,368	1,514,423	1,508,062
SKAMANIA	99.6			92.6	939,474	869,953	939,474	869,953
SNOHOMISH	95.9			100.0	5,202	5,202	5,202	5,202
SPOKANE	99.9			100.0	34,633	34,633	34,633	34,633
THURSTON	96.9	648,698	628,588	93.1	949,214	883,718	1,597,912	1,512,306
TOTAL		2,108,939	2,082,468		14,391,060	13,823,436	16,499,999	15,905,904
SEATTLE SMSA LTD PARTNERSHIP								
ISLAND	99.8			86.2	6,045	5,211	6,045	5,211
KING	95.7	1,411,016	1,350,342	100.0	8,444,041	8,444,041	9,855,057	9,794,383
KITSAP	97.9			96.6	440,944	425,951	440,944	425,951
PIERCE	99.0	350,953	347,443	100.0	1,589,832	1,589,832	1,940,785	1,937,275
SNOHOMISH	95.9			100.0	1,757,171	1,757,171	1,757,171	1,757,171
TOTAL		1,761,969	1,697,785		12,238,033	12,222,206	14,000,002	13,919,991
SPOKANE S M S A LTD PARTNERSHIP								
SPOKANE	99.9			100.0	1,400,000	1,400,000	1,400,000	1,400,000
PACIFIC NORTHWEST BELL TELEPHONE CO (U S WES								
ADAMS	97.5	632,794	616,974	86.9	7,534,226	6,547,242	8,167,020	7,164,216
ASOTIN	94.6			62.8	3,875,122	2,433,578	3,875,122	2,433,578
BENTON	92.3	489,302	451,625	92.9	1,752,500	1,628,073	2,241,802	2,079,698
CHELAN	91.6			80.7	93,457	75,420	93,457	75,420
CLALLAM	95.5	2,176,882	2,078,922	92.5	21,728,613	20,098,965	23,905,495	22,177,887
CLARK	100.0	1,341,200	4,341,200	92.9	86,993,956	80,817,387	91,335,156	85,158,587
COLUMBIA	100.0	138,555	138,555	92.9	1,720,205	1,598,072	1,858,760	1,736,627
COWLITZ	100.0	2,618,079	2,618,079	87.9	28,252,553	24,833,995	30,870,632	27,452,074
DOUGLAS	98.7	222,347	219,456	89.8	1,076,191	966,420	1,298,538	1,185,876
FERRY	99.2	33,423	33,156	83.9	396,026	332,265	429,449	365,421
FRANKLIN	98.2	1,170,095	1,149,033	91.1	15,099,714	13,755,839	16,269,809	14,904,872
GARFIELD	93.1	131,642	122,558	95.6	1,241,931	1,187,286	1,373,573	1,309,844
GRANT	100.0	1,574,499	1,574,499	82.3	22,543,932	18,553,663	24,118,431	20,128,162
GRAYS HARBOR	100.0	2,540,524	2,540,524	89.6	24,863,499	22,277,697	27,404,023	24,818,221
JEFFERSON	97.5	708,324	691,591	96.7	7,569,111	7,319,330	8,278,435	8,010,921
KING	95.7	236,510,122	226,340,185	100.0	804,524,687	804,524,687	1,041,034,809	1,030,864,872
KITSAP	97.9	6,297,521	6,165,275	96.6	54,019,442	52,182,779	60,316,963	58,348,054
KITTITAS	99.7	460,475	459,093	96.3	3,697,031	3,560,242	4,157,506	4,019,335
KLICHTAT	92.4			89.5	384,236	343,891	384,236	343,891
LEWIS	97.0	1,542,887	1,496,601	96.2	20,467,870	19,690,091	22,010,757	21,186,692
LINCOLN	95.7	681,275	651,982	86.5	5,590,862	4,836,096	6,272,137	5,488,078
MASON	91.6	973,411	891,644	98.2	15,991,218	15,703,376	16,964,629	16,595,020
OKANOGAN	90.2	1,398,839	1,261,751	77.8	10,312,998	8,023,515	11,711,837	9,285,266
PACIFIC	97.1	441,952	429,137	94.4	4,162,135	3,929,055	4,604,087	4,358,192
PEND OREILLE	92.0			75.4	328,136	247,416	328,136	247,416
PIERCE	99.0	15,841,901	15,683,480	100.0	188,677,714	188,677,714	204,519,615	204,361,194
SAN JUAN	99.6	135,907	135,363	81.9	131,444	107,653	267,351	243,016
SKAGIT	99.8	173,466	173,119	91.8	902,864	828,829	1,076,330	1,001,948
SKAMANIA	99.6	1,500	1,494	92.6	148,527	137,536	150,027	139,030
SNOHOMISH	95.9	212,160	203,462	100.0	765,932	765,932	978,092	969,394
SPOKANE	99.9	14,645,728	14,631,081	100.0	153,950,129	153,950,129	168,595,857	168,581,210
STEVENS	98.2	773,406	759,485	93.3	9,435,048	8,802,899	10,208,454	9,562,384
THURSTON	96.9	6,482,766	6,281,801	93.1	68,884,263	64,131,250	75,367,029	70,413,051
WAHIAKUM	93.8	72,677	68,171	91.2	913,485	833,097	986,162	901,268
WALLA WALLA	98.0	2,093,414	2,051,547	95.6	21,407,346	20,465,422	23,500,760	22,516,969
WYATCOM	98.0	1,603,322	1,571,256	85.9	28,215,566	24,237,172	29,818,888	25,808,428
WHITMAN	83.3	505,129	420,773	92.5	3,343,568	3,092,799	3,848,697	3,513,572
YAKIMA	94.3	3,490,633	3,291,867	98.3	42,887,296	42,158,212	46,377,929	45,449,879
TOTAL		311,117,157	299,541,539		1,663,882,833	1,623,655,024	1,974,999,990	1,923,199,563
G E AMERICAN COMMUNICATIONS INC (R C A)								
KING	95.7			100.0	10,369,000	10,369,000	10,369,000	10,369,000
INSULA TELECOMMUNICATIONS INC								
CLALLAM	95.5	1,009,083	963,675	92.5	4,329,962	4,005,215	5,339,045	4,968,890
GRAYS HARBOR	100.0	60,825	60,825	89.6	105,258	94,311	166,083	155,136
JEFFERSON	97.5			96.7	294,872	285,142	294,872	285,142
TOTAL		1,069,908	1,024,500		4,730,092	4,384,668	5,800,000	5,409,168
PIONEER TELEPHONE CO								
ADAMS	97.5			86.9	26,859	23,340	26,859	23,340

TABLE 42, Cont.
TELEPHONE COMPANIES

UROCP ASSESSMENT OF OPERATING PROPERTY OF TELEPHONE COMPANIES -- STATE OF WASHINGTON, YEAR 1988								
COUNTY	REAL-PROPERTY RATIO	ACTUAL	EQUALIZED	RATIO	PERSONAL-PROPERTY ACTUAL	EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	EQUALIZED
PIONEER TELEPHONE CO								
WHITMAN	83.3	251,651	209,626	92.5	2,221,491	2,054,879	2,473,142	2,264,505
TOTAL		251,651	209,626		2,248,350	2,078,219	2,500,001	2,287,845
TELEPHONE UTILITIES OF WASH INC								
ADAMS	97.5	9,428	9,192	86.9	223,491	194,213	232,919	203,405
FERRY	99.2			83.9	863,485	724,463	863,485	724,463
FRANKLIN	98.2	163,235	160,297	91.1	4,227,693	3,851,427	4,390,928	4,011,724
GRAYS HARBOR	100.0	287,807	287,807	89.6	6,652,682	5,960,803	6,940,489	6,248,610
KING	95.7	1,233,629	1,180,583	100.0	13,184,341	13,184,341	14,417,970	14,364,924
KITSAP	97.9	381,053	373,050	96.6	8,141,707	7,864,890	8,522,760	8,237,940
KITTITAS	99.7	150,032	149,582	96.3	293,466	282,609	443,498	432,191
LEWIS	97.0	332,590	322,613	96.2	4,619,136	4,443,607	4,951,726	4,766,220
LINCOLN	95.7	190,490	182,299	86.5	2,610,322	2,257,929	2,800,812	2,440,228
MASON	91.6			98.2	107,442	105,508	107,442	105,508
OKANOGAN	90.2	124,558	112,351	77.8	3,141,848	2,444,357	3,266,406	2,556,708
PACIFIC	97.1	253,817	246,456	94.4	4,886,003	4,612,387	5,139,820	4,858,843
PIERCE	99.0	3,522,008	3,486,788	100.0	22,655,286	22,655,286	26,177,294	26,142,074
SPOKANE	99.9	1,690,797	1,689,106	100.0	9,405,116	9,405,116	11,095,913	11,094,222
STEVENS	98.2	267,477	262,662	93.3	5,976,673	5,576,238	6,244,151	5,838,900
THURSTON	96.9			93.1	4,245	3,952		3,952
WAHIAKUM	93.8	41,103	38,555	91.2	336,617	306,995	377,720	345,550
WHITMAN	83.3			92.5	22,413	20,732	32,413	20,732
TOTAL		8,648,024	8,501,341		87,351,966	83,894,853	95,999,990	92,396,194
UNITED TELEPHONE CO OF THE NORTHWEST								
BENTON	92.3	904,191	834,568	92.9	11,700,105	10,869,398	12,604,296	11,703,966
CLALLAM	95.5			92.5	2,132	1,972	2,132	1,972
GRANT	100.0	43,157	43,157	82.3	1,100,456	905,674	1,143,613	948,831
JEFFERSON	97.5	220,026	214,525	96.7	2,775,529	2,683,936	2,995,555	2,898,461
KITSAP	97.9	1,377,360	1,348,434	96.6	14,766,683	14,264,617	16,144,043	15,613,051
Klickitat	92.4	401,993	371,441	89.5	10,391,309	9,300,221	10,793,302	9,671,662
SKAMANIA	99.6	137,379	136,829	92.6	2,756,662	2,552,670	2,894,041	2,689,499
YAKIMA	94.3	1,238,853	1,168,238	98.3	18,684,170	18,366,539	19,923,023	19,534,777
TOTAL		4,322,959	4,117,192		62,177,046	58,945,027	66,500,005	63,062,219
TRICOM								
WHATCOM	98.0			85.9	625,000	536,875	625,000	536,875
U S SPRINT COMMUNICATIONS CO								
COWLITZ	100.0			87.9	1,420,320	1,248,462	1,420,320	1,248,462
DOUGLAS	98.7	12,500	12,338	89.8			12,500	12,338
ISLAND	99.8	15,000	14,970	86.2			15,000	14,970
KING	95.7	723,257	692,157	100.0	7,159,896	7,159,896	7,883,153	7,852,053
LEWIS	97.0			96.2	2,233,618	2,148,740	2,233,618	2,148,740
PIERCE	99.0	167,290	165,617	100.0	2,479,335	2,479,335	2,646,625	2,644,952
SNOHOMISH	95.9	1,366,295	1,310,277	100.0	3,525,214	3,525,214	4,891,509	4,835,491
SPOKANE	99.9	10,000	9,990	100.0	1,100	1,100	11,100	11,090
THURSTON	96.9			93.1	1,614,103	1,502,729	1,614,103	1,502,729
WHATCOM	98.0	355,670	348,556	85.9	716,399	615,387	1,072,069	963,943
TOTAL		2,650,012	2,553,905		19,149,985	18,680,863	21,799,997	21,234,768
UNIVERSAL COMMUNICATIONS (DIAL U S)								
KING	95.7			100.0	1,250,000	1,250,000	1,250,000	1,250,000
WESTERN WAHIAKUM COUNTY TELEPHONE CO								
PACIFIC	97.1	32,581	31,636	94.4	417,364	393,992	449,945	425,628
WAHIAKUM	93.8	252,150	236,517	91.2	497,905	454,090	750,055	690,607
TOTAL		284,731	268,153		915,269	848,082	1,200,000	1,116,235
WILLIAMS TELECOMMUNICATIONS GROUP								
BENTON	92.3			92.9	561,569	521,698	561,569	521,698
CLARK	100.0			92.9	633,168	588,213	633,168	588,213
Klickitat	92.4			89.5	1,667,884	1,492,755	1,667,884	1,492,755
SKAMANIA	99.6			92.6	2,137,380	1,979,214	2,137,380	1,979,214
TOTAL					5,000,001	4,581,880	5,000,001	4,581,880
YELM TELEPHONE CO INC								
PIERCE	99.0	33,983	33,643	100.0	686,205	686,205	720,188	719,848
THURSTON	96.9	693,307	671,815	93.1	4,486,504	4,176,935	5,179,811	4,848,750
TOTAL		727,290	705,458		5,172,709	4,863,140	5,899,999	5,568,598
GRAND TOTAL		474,582,009	456,227,582		2,884,791,061	2,797,518,158	3,359,373,070	3,253,745,740

TABLE 43
WATER TRANSPORTATION COMPANIES

UROCP ASSESSMENT OF OPERATING PROPERTY OF WATER TRANSPORTATION COMPANIES -- STATE OF WASHINGTON, YEAR 1988							
COUNTY	REAL-PROPERTY RATIO ACTUAL	EQUALIZED	RATIO	PERSONAL-PROPERTY ACTUAL	EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	EQUALIZED
EXPLORATION CRUISE LINES							
KING	95.7		100.0	358,123	358,123	358,123	358,123
WALLA WALLA	98.0		95.6	1,424,877	1,362,182	1,424,877	1,362,182
TOTAL				1,783,000	1,720,305	1,783,000	1,720,305
BERNERT BARGE LINES INC							
CLARK	100.0		92.9	43,200	40,133	43,200	40,133
COWLITZ	100.0		87.9	676,800	594,907	676,800	594,907
TOTAL				720,000	635,040	720,000	635,040
BERNERT LOG TOWAGE INC							
CLARK	100.0		92.9	8,190	7,609	8,190	7,609
COWLITZ	100.0		87.9	128,310	112,784	128,310	112,784
TOTAL				136,500	120,393	136,500	120,393
BERNERT TOWBOAT CO							
CLARK	100.0		92.9	3,960	3,679	3,960	3,679
COWLITZ	100.0		87.9	326,040	286,589	326,040	286,589
TOTAL				330,000	290,268	330,000	290,268
BLACK BALI TRANSPORT INC							
CLALLAM	95.5		92.5	6,458,438	5,974,055	6,458,438	5,974,055
KING	95.7		100.0	25,937	25,937	25,937	25,937
TOTAL				6,484,375	5,999,992	6,484,375	5,999,992
COLUMBIA MARINE LINES INC							
ASOTIN	94.6		62.8	271,006	170,192	271,006	170,192
BENTON	92.3		92.9	412,661	383,362	412,661	383,362
CLARK	100.0		92.9	1,700,323	1,579,601	1,700,323	1,579,601
COLUMBIA	100.0		92.9	189,633	176,169	189,633	176,169
COWLITZ	100.0		87.9	534,917	470,192	534,917	470,192
FRANKLIN	98.2		91.1	1,456,456	1,326,831	1,456,456	1,326,831
Klickitat	92.4		89.5	143,673	128,587	143,673	128,587
WALLA WALLA	98.0		95.6	1,558,466	1,489,894	1,558,466	1,489,894
WHITMAN	83.3		92.5	312,865	289,400	312,865	289,400
TOTAL				6,580,000	6,014,228	6,580,000	6,014,228
KNAPPTON CORP							
BENTON	92.3		92.9	141,833	131,763	141,833	131,763
CLARK	100.0	136,500	92.9	472,817	439,247	609,317	575,747
COWLITZ	100.0	14,800	87.9	2,787,217	2,449,964	2,802,017	2,464,764
FRANKLIN	98.2		91.1	124,422	113,349	124,422	113,349
Klickitat	92.4		89.5	330,945	296,196	330,945	296,196
SKAMANIA	99.6	31,000	92.6	344,190	318,719	375,190	349,595
WARRIAKUM	93.8	18,500	91.2	448,329	408,876	466,829	426,229
WALLA WALLA	98.0		95.6	100,454	96,034	100,454	96,034
WHITMAN	83.3		92.5	948,993	877,819	948,993	877,819
TOTAL		200,800		5,699,200	5,131,967	5,900,000	5,331,496
PACIFIC INLAND NAVIGATION INC							
CLARK	100.0		92.9	55,273	51,349	55,273	51,349
COWLITZ	100.0		87.9	45,314	39,831	45,314	39,831
FRANKLIN	98.2		91.1	75,663	68,929	75,663	68,929
TOTAL				176,250	160,109	176,250	160,109
PUGET SOUND FREIGHT LINES							
CLALLAM	95.5		92.5	1,299,995	1,202,495	1,299,995	1,202,495
JEFFERSON	97.5		96.7	259,999	251,419	259,999	251,419
KING	95.7		100.0	2,606,674	2,606,674	2,606,674	2,606,674
PIERCE	99.0		100.0	86,666	86,666	86,666	86,666
SNOHOMISH	95.9		100.0	43,333	43,333	43,333	43,333
WHATCOM	98.0		85.9	43,333	37,223	43,333	37,223
TOTAL				4,340,000	4,227,810	4,340,000	4,227,810
SHAVER TRANSPORTATION CO							
BENTON	92.3		92.9	684,590	635,984	684,590	635,984

TABLE 43, Cont.
WATER TRANSPORTATION COMPANIES

UROCP ASSESSMENT OF OPERATING PROPERTY OF WATER TRANSPORTATION COMPANIES -- STATE OF WASHINGTON, YEAR 1988							
COUNTY	RATIO	REAL-PROPERTY ACTUAL	EQUALIZED	RATIO	PERSONAL-PROPERTY ACTUAL	EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL EQUALIZED
SHAVER TRANSPORTATION CO							
CLARK	100.0		92.9	965,131	896,607	965,131	896,607
COLUMBIA	100.0		92.9	128,952	119,796	128,952	119,796
COWLITZ	100.0		87.9	502,459	441,662	502,459	441,662
FRANKLIN	98.2		91.1	128,131	116,727	128,131	116,727
GARFIELD	93.1		95.6	509,587	487,165	509,587	487,165
KLICKITAT	92.4		89.5	37,886	33,908	37,886	33,908
WALLA WALLA	98.0		95.6	353,722	338,158	353,722	338,158
WHITMAN	83.3		92.5	1,009,542	933,826	1,009,542	933,826
TOTAL				4,320,000	4,003,833	4,320,000	4,003,833
TIDEWATER BARGE LINES INC							
ASOTIN	94.6		62.8	551,961	346,632	551,961	346,632
BENTON	92.3		92.9	844,377	784,427	844,377	784,427
CLARK	100.0		92.9	6,191,799	5,752,181	6,191,799	5,752,181
COLUMBIA	100.0		92.9	302,326	280,861	302,326	280,861
COWLITZ	100.0		87.9	2,209,247	1,941,928	2,209,247	1,941,928
FRANKLIN	98.2		91.1	7,340,872	6,687,534	7,340,872	6,687,534
GARFIELD	93.1		95.6	312,864	299,098	312,864	299,098
KLICKITAT	92.4		89.5	126,457	113,179	126,457	113,179
WALLA WALLA	98.0		95.6	1,663,142	1,589,963	1,663,142	1,589,963
WHITMAN	83.3		92.5	5,186,955	4,797,933	5,186,955	4,797,933
TOTAL				24,730,000	22,593,736	24,730,000	22,593,736
KNAPPTON MARITIME CORP							
CLALLAM	95.5		92.5	216,500	200,263	216,500	200,263
CLARK	100.0		92.9	17,320	16,091	17,320	16,091
ISLAND	99.8		86.2	21,650	18,662	21,650	18,662
JEFFERSON	97.5		96.7	173,200	167,484	173,200	167,484
KING	95.7		100.0	1,385,600	1,385,600	1,385,600	1,385,600
KITSAP	97.9		96.6	43,300	41,828	43,300	41,828
PIERCE	99.0		100.0	866,000	866,000	866,000	866,000
SAN JUAN	99.6		81.9	285,780	234,053	285,780	234,053
SKAGIT	99.8		91.8	216,500	198,747	216,500	198,747
SNOHOMISH	95.9		100.0	281,450	281,450	281,450	281,450
WHATCOM	98.0		85.9	822,700	706,699	822,700	706,699
TOTAL				4,330,000	4,116,877	4,330,000	4,116,877
WESTERN TRANSPORTATION CO							
CLALLAM	95.5		92.5	934,008	863,957	934,008	863,957
CLARK	100.0		92.9	3,050,631	2,834,037	3,050,631	2,834,037
COWLITZ	100.0		87.9	573,839	504,404	573,839	504,404
WARRIAKUM	93.8	16,200	91.2	445,322	406,134	461,522	421,330
TOTAL		16,200	15,196	5,003,800	4,608,532	5,020,000	4,623,728
RIEDEL INTERNATIONAL INC							
CLARK	100.0		92.9	721,240	670,032	721,240	670,032
COWLITZ	100.0		87.9	256,880	225,797	256,880	225,797
FRANKLIN	98.2		91.1	9,880	9,001	9,880	9,001
TOTAL				988,000	904,830	988,000	904,830
GRAND TOTAL		217,000	214,725	65,621,125	60,527,920	65,838,125	60,742,645

TABLE 44

RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTY

UR5CP

RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1988

COUNTY	NAME OF COMPANY RATIO	REAL-PROPERTY ACTUAL	EQUALIZED RATIO	PERSONAL-PROPERTY ACTUAL	EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	EQUALIZED
ADAMS	97.5		86.9				
A T & T COMMUNICATIONS		227,961	222,262	1,151,792	1,000,907	1,379,753	1,223,169
BIG BEND ELECTRIC COOP INC		1,019,803	994,308	6,071,810	5,276,402	7,091,613	6,270,710
BURLINGTON NORTHERN RAILROAD CO		20,369,035	19,859,810	4,484,278	3,896,839	24,853,313	23,756,649
CASCADE NATURAL GAS CORP		79,894	77,897	957,378	831,961	1,037,272	909,858
CHEVRON PIPE LINE CO		4,000	3,900	1,208,060	1,049,805	1,212,060	1,053,705
DIGINET				1,389,544	1,207,514	1,389,544	1,207,514
INLAND POWER & LIGHT CO				67,805	58,923	67,805	58,923
LINCOLN ELECTRIC COOP INC				142,531	123,859	142,531	123,859
NORTHWEST PIPELINE CORP		4,977	4,852	2,225,361	1,933,840	2,230,338	1,938,692
PACIFIC NORTHWEST BELL TELEPHONE CO		632,794	616,974	7,534,226	6,547,242	8,167,020	7,164,216
PIONEER TELEPHONE CO				26,859	23,340	26,859	23,340
PUGET SOUND POWER & LIGHT CO				40,799	35,454	40,799	35,454
TELEPHONE UTILITIES OF WASH INC		9,428	9,192	223,491	194,213	232,919	203,405
UNION PACIFIC RAILROAD CO		6,366,042	6,206,891	1,240,291	1,077,813	7,606,333	7,284,704
UNITED AIR LINES INC				7,579	6,586	7,579	6,586
WASHINGTON CENTRAL RAILROAD CO INC		405,790	395,646	186,642	162,192	592,432	557,838
WASHINGTON WATER POWER CO - GAS		11,611	11,321	694,762	603,748	706,373	615,069
WASHINGTON WATER POWER CO ELECTRIC		461,634	450,093	15,751,209	13,687,798	16,212,843	14,137,891
WESTERN UNION CORP				1,758	1,528	1,758	1,528
YELLOWSTONE PIPELINE CO				49,337	42,874	49,337	42,874
PRIVATE CAR COMPANIES				5,981,041	5,197,524	5,981,041	5,197,524
TOTALS		29,592,969	28,853,146	49,436,553	42,960,362	79,029,522	71,813,508
ASOTIN	94.6		62.8				
ASOTIN TELEPHONE CO		130,203	123,172	1,769,797	1,111,433	1,900,000	1,234,605
CLEARWATER POWER CO				967,705	607,718	967,705	607,718
COLUMBIA MARINE LINES INC				271,006	170,192	271,006	170,192
INLAND POWER & LIGHT CO				8,718	5,475	8,718	5,475
PACIFIC NORTHWEST BELL TELEPHONE CO				3,875,122	2,433,578	3,875,122	2,433,578
PACIFIC POWER & LIGHT CO				222,856	139,954	222,856	139,954
TIDEWATER BARGE LINES INC				551,961	346,632	551,961	346,632
WASHINGTON WATER POWER CO - GAS		3,549	3,357	1,912,186	1,200,852	1,915,735	1,204,209
WASHINGTON WATER POWER CO ELECTRIC		1,418,414	1,341,820	7,793,902	4,894,572	9,212,316	6,236,392
TOTALS		1,552,166	1,468,349	17,373,253	10,910,406	18,925,419	12,378,755
BENTON	92.3		92.9				
A T & T COMMUNICATIONS		143,252	132,222	2,634,259	2,447,227	2,777,511	2,579,449
BENTON RURAL ELECTRIC ASSOC INC		449,830	415,194	7,281,480	6,764,493	7,731,310	7,179,687
BURLINGTON NORTHERN RAILROAD CO		14,632,871	13,506,140	2,910,119	2,703,499	17,542,990	16,209,639
CASCADE NATURAL GAS CORP		1,723,641	1,590,920	5,364,672	4,983,778	7,088,313	6,574,698
COLUMBIA MARINE LINES INC				412,661	383,362	412,661	383,362
DELTA AIR LINES INC				16,018	14,881	16,018	14,881
DIGINET				634,008	588,993	634,008	588,993
EXECULINES INC				420,000	390,180	420,000	390,180
FEDERAL EXPRESS CORP				32,063	29,787	32,063	29,787
G T E NORTHWEST INC		10,283,307	9,491,491	74,672,387	69,370,649	84,955,694	78,862,140
KNAPTON CORP				141,833	131,763	141,833	131,763
NORTHWEST PIPELINE CORP		6,234,546	5,754,486	40,718,351	37,827,348	46,952,897	43,581,834
PACIFIC GAS TRANSMISSION CO		16,339	15,081	58,212	54,079	74,551	69,160
PACIFIC NORTHWEST BELL TELEPHONE CO		489,302	451,625	1,752,500	1,628,073	2,241,802	2,079,698
PACIFIC POWER & LIGHT CO		82,300	57,503	560,352	520,567	622,652	578,070
SHAVER TRANSPORTATION CO				684,590	635,984	684,590	635,984
TIDEWATER BARGE LINES INC				844,377	784,427	844,377	784,427
UNION PACIFIC RAILROAD CO		3,926,256	3,623,934	823,252	764,800	4,749,508	4,388,734
UNITED AIR LINES INC				80,384	74,677	80,384	74,677
UNITED TELEPHONE CO OF THE NORTHWEST		904,191	834,568	11,700,105	10,869,398	12,604,296	11,703,966
WASHINGTON CENTRAL RAILROAD CO INC		1,578,256	1,456,730	419,839	390,029	1,998,095	1,846,759
WASHINGTON WATER POWER CO ELECTRIC				68,793	63,909	68,793	63,909
WESTERN UNION CORP		2,200	2,031	11,491	10,675	13,691	12,706
WILLIAMS TELECOMMUNICATIONS GROUP				561,569	521,698	561,569	521,698
PRIVATE CAR COMPANIES				6,359,980	5,908,422	6,359,980	5,908,422
TOTALS		40,446,291	37,331,925	159,163,295	147,862,698	199,609,586	185,194,623
CHELAN	91.6		80.7				
BURLINGTON NORTHERN RAILROAD CO		17,965,105	16,456,034	4,067,679	3,282,618	22,032,784	19,738,652
CASCADE NATURAL GAS CORP		959,854	879,226	2,366,760	1,909,976	3,326,614	2,789,202
DELTA AIR LINES INC				23,617	19,059	23,617	19,059
EXECULINES INC				420,000	338,940	420,000	338,940
G T E NORTHWEST INC		7,369,374	6,750,347	35,961,759	29,021,140	43,331,133	35,771,487
NORTHWEST PIPELINE CORP		52,514	48,103	200,373	161,701	252,887	209,804
PACIFIC NORTHWEST BELL TELEPHONE CO				93,457	75,420	93,457	75,420
PUGET SOUND POWER & LIGHT CO				408,461	329,628	408,461	329,628
UNITED AIR LINES INC				41,577	33,553	41,577	33,553
WASHINGTON NATURAL GAS CO				5,604	4,522	5,604	4,522
WESTERN UNION CORP				24,382	19,676	24,382	19,676
PRIVATE CAR COMPANIES				3,798,066	3,065,037	3,798,066	3,065,037
TOTALS		26,346,847	24,133,710	47,411,735	38,261,270	73,758,582	62,394,980

TABLE 44, Cont.

RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTY

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RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1988

COUNTY	NAME OF COMPANY	RATIO	REAL-PROPERTY ACTUAL	EQUALIZED RATIO	PERSONAL-PROPERTY ACTUAL	EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	EQUALIZED
CLALLAM		95.5		92.5				
	A T & T COMMUNICATIONS		2,430,335	2,320,970	2,197,927	2,033,083	4,628,262	4,354,053
	AMERIFLIGHT INC (CALIF AIR CHARTERS				14,486	13,400	14,486	13,400
	BLACK BALL TRANSPORT INC				6,458,438	5,974,055	6,458,438	5,974,055
	FEDERAL EXPRESS CORP				28,016	25,915	28,016	25,915
	HORIZON AIR INDUSTRIES INC				309,489	286,277	309,489	286,277
	KNAPPTON MARITIME CORP				216,500	200,263	216,500	200,263
	PACIFIC NORTHWEST BELL TELEPHONE CO		2,176,882	2,078,922	21,728,613	20,098,965	23,905,495	22,177,887
	PENINSULA TELECOMMUNICATIONS INC		1,009,083	963,675	4,329,962	4,005,215	5,339,045	4,968,890
	PUGET SOUND FREIGHT LINES				1,299,995	1,202,495	1,299,995	1,202,495
	SAN JUAN AIRLINES INC				1,529,438	1,414,730	1,529,438	1,414,730
	UNITED AIR LINES INC				33,827	31,290	33,827	31,290
	UNITED TELEPHONE CO OF THE NORTHWEST				2,132	1,972	2,132	1,972
	WESTERN TRANSPORTATION CO				934,008	863,957	934,008	863,957
	WESTERN UNION CORP				1,523	1,409	1,523	1,409
	TOTALS		5,616,300	5,363,567	39,084,354	36,153,026	44,700,654	41,516,593
CLARK		100.0		92.9				
	A T & T COMMUNICATIONS		334,143	334,143	2,608,590	2,423,380	2,942,733	2,757,523
	ALASCOM INC				470,492	437,087	470,492	437,087
	AMERICAN NETWORK INC				4,440,527	4,125,250	4,440,527	4,125,250
	BERNERT BARGE LINES INC				43,200	40,133	43,200	40,133
	BERNERT LOG TOWAGE INC				8,190	7,609	8,190	7,609
	BERNERT TOWBOAT CO				3,960	3,679	3,960	3,679
	BURLINGTON NORTHERN RAILROAD CO		13,550,404	13,550,404	2,429,882	2,257,362	15,980,286	15,807,766
	COLUMBIA MARINE LINES INC				1,700,323	1,579,601	1,700,323	1,579,601
	DELTA AIR LINES INC				25,259	23,466	25,259	23,466
	DIGINET				428,932	398,478	428,932	398,478
	G T E MOBILENET OF OREGON LTD				910,000	845,390	910,000	845,390
	G T E NORTHWEST INC		530,840	530,840	9,438,060	8,767,957	9,968,900	9,298,797
	INTERSTATE MOBILEPHONE CO				1,088,219	1,010,955	1,088,219	1,010,955
	KNAPPTON CORP		136,500	136,500	472,817	439,247	609,317	575,747
	KNAPPTON MARITIME CORP				17,320	16,091	17,320	16,091
	LEWIS RIVER TELEPHONE CO INC		631,951	631,951	3,248,174	3,017,553	3,880,125	3,649,504
	M C I TELECOMMUNICATIONS CORP		824,186	824,186	3,753,296	3,486,812	4,577,482	4,310,998
	NORTHWEST NATURAL GAS CO		38,845	38,845	24,721,618	22,966,384	24,760,463	23,005,229
	NORTHWEST PIPELINE CORP		1,615,126	1,615,126	6,458,251	5,999,715	8,073,377	7,614,841
	OLYMPIC PIPE LINE CO		444,333	444,333	2,120,598	1,970,035	2,564,931	2,414,368
	PACIFIC INLAND NAVIGATION INC				55,273	51,349	55,273	51,349
	PACIFIC NORTHWEST BELL TELEPHONE CO		4,341,200	4,341,200	86,993,956	80,817,387	91,335,156	85,158,587
	PACIFIC POWER & LIGHT CO		4,573,298	4,573,298	23,809,824	22,119,326	28,383,122	26,692,624
	PORTLAND GENERAL ELECTRIC CO				15,879	14,752	15,879	14,752
	RIEDEL INTERNATIONAL INC				721,240	670,032	721,240	670,032
	SHAVER TRANSPORTATION CO				965,131	896,607	965,131	896,607
	TIDEWATER BARGE LINES INC				6,191,799	5,752,181	6,191,799	5,752,181
	UNION PACIFIC RAILROAD CO		72,860	72,860	1,039,173	965,390	1,112,033	1,038,250
	UNITED AIR LINES INC				250,824	233,015	250,824	233,015
	WESTERN TRANSPORTATION CO				3,050,631	2,834,037	3,050,631	2,834,037
	WESTERN UNION CORP		6,000	6,000	20,625	19,160	26,625	25,160
	WILLIAMS TELECOMMUNICATIONS GROUP				633,168	588,213	633,168	588,213
	PRIVATE CAR COMPANIES				2,179,809	2,025,046	2,179,809	2,025,046
	TOTALS		27,099,686	27,099,686	190,315,040	176,802,679	217,414,726	203,902,365
COLUMBIA		100.0		92.9				
	BURLINGTON NORTHERN RAILROAD CO				35,548	33,024	35,548	33,024
	COLUMBIA MARINE LINES INC				189,633	176,169	189,633	176,169
	COLUMBIA RURAL ELECTRIC ASSOC INC		550,301	550,301	2,376,232	2,207,520	2,926,533	2,757,821
	INLAND POWER & LIGHT CO				38,296	35,576	38,296	35,576
	INLAND TELEPHONE CO				5,865	5,449	5,865	5,449
	PACIFIC GAS TRANSMISSION CO		33,415	33,415	1,918,538	1,782,322	1,951,953	1,815,737
	PACIFIC NORTHWEST BELL TELEPHONE CO		138,555	138,555	1,720,205	1,598,072	1,858,760	1,736,627
	PACIFIC POWER & LIGHT CO		68,812	68,812	3,166,837	2,941,991	3,235,649	3,010,803
	SHAVER TRANSPORTATION CO				128,952	119,796	128,952	119,796
	TIDEWATER BARGE LINES INC				302,326	280,861	302,326	280,861
	UNION PACIFIC RAILROAD CO		1,055,390	1,055,390	227,233	211,101	1,282,623	1,266,491
	PRIVATE CAR COMPANIES				738,801	686,348	738,801	686,348
	TOTALS		1,846,473	1,846,473	10,848,466	10,078,229	12,694,939	11,924,702

TABLE 44, Cont.

RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTY

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RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1988

COUNTY	NAME OF COMPANY RATIO	REAL-PROPERTY ACTUAL	EQUALIZED RATIO	PERSONAL-PROPERTY ACTUAL	EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	EQUALIZED
COWLITZ	100.0		87.9				
A T & T COMMUNICATIONS		424,505	424,505	1,876,085	1,649,079	2,300,590	2,073,584
BERNERT BARGE LINES INC				676,800	594,907	676,800	594,907
BERNERT LOG TOWAGE INC				128,310	112,784	128,310	112,784
BERNERT TOWBOAT CO				326,040	286,589	326,040	286,589
BURLINGTON NORTHERN RAILROAD CO		14,078,046	14,078,046	2,347,024	2,063,034	16,425,070	16,141,080
CASCADE NATURAL GAS CORP		250,495	250,495	4,541,704	3,992,159	4,792,199	4,242,654
CITY OF EUGENE WATER & ELECTRIC BOA				571,855	502,663	571,855	502,663
COLUMBIA MARINE LINES INC				534,917	470,192	534,917	470,192
DIGINET				956,353	840,634	956,353	840,634
G T E NORTHWEST INC		310,640	310,640	3,826,910	3,363,854	4,137,550	3,674,494
KNAFFTON CORP		14,800	14,800	2,787,217	2,449,964	2,802,017	2,464,764
LEWIS RIVER TELEPHONE CO INC		36,434	36,434	280,589	246,638	317,023	283,072
M C I TELECOMMUNICATIONS CORP				1,372,922	1,206,799	1,372,922	1,206,799
NORTHWEST PIPELINE CORP		191,154	191,154	3,616,870	3,179,230	3,808,024	3,370,384
OLYMPIC PIPE LINE CO		935,272	935,272	4,453,835	3,914,921	5,389,107	4,850,193
PACIFIC INLAND NAVIGATION INC				45,314	39,831	45,314	39,831
PACIFIC NORTHWEST BELL TELEPHONE CO		2,618,079	2,618,079	28,252,553	24,833,995	30,870,632	27,452,074
PACIFIC POWER & LIGHT CO		7,159,417	7,159,417	19,303,866	16,968,099	26,463,283	24,127,516
PORTLAND GENERAL ELECTRIC CO				1,524,254	1,339,821	1,524,254	1,339,821
RIEDEL INTERNATIONAL INC				256,880	225,797	256,880	225,797
SHAVER TRANSPORTATION CO				502,459	441,662	502,459	441,662
TIDEWATER BARGE LINES INC				2,209,247	1,941,928	2,209,247	1,941,928
U S SPRINT COMMUNICATIONS CO				1,420,320	1,248,462	1,420,320	1,248,462
UNION PACIFIC RAILROAD CO		154,263	154,263	2,483,858	2,183,314	2,638,121	2,337,577
UNITED AIR LINES INC				22,005	19,342	22,005	19,342
WESTERN TRANSPORTATION CO				573,839	504,404	573,839	504,404
WESTERN UNION CORP				15,441	13,573	15,441	13,573
PRIVATE CAR COMPANIES				2,132,060	1,874,082	2,132,060	1,874,082
TOTALS		26,173,105	26,173,105	87,039,527	76,507,757	113,212,632	102,680,862
DOUGLAS	98.7		89.8				
AMERIFLIGHT INC (CALIF AIR CHARTERS				23,653	21,240	23,653	21,240
BURLINGTON NORTHERN RAILROAD CO		3,174,034	3,132,771	691,335	620,820	3,865,369	3,753,591
CASCADE NATURAL GAS CORP		200	197	864,233	776,080	864,433	775,277
FEDERAL EXPRESS CORP				10,966	9,847	10,966	9,847
G T E NORTHWEST INC		1,567,816	1,547,434	10,530,393	9,456,293	12,098,209	11,003,727
HARBOR AIRLINES INC				218	196	218	196
HORIZON AIR INDUSTRIES INC				1,219,893	1,095,464	1,219,893	1,095,464
NESPELEM VALLEY ELECTRIC COOP INC				31,836	28,589	31,836	28,589
PACIFIC NORTHWEST BELL TELEPHONE CO		222,347	219,456	1,076,191	966,420	1,298,538	1,185,876
PUGET SOUND POWER & LIGHT CO				491,240	441,134	491,240	441,134
U S SPRINT COMMUNICATIONS CO		12,500	12,338			12,500	12,338
UNITED AIR LINES INC				23,870	21,435	23,870	21,435
WASHINGTON WATER POWER CO ELECTRIC		19,380	19,128	932,090	837,016	951,470	856,144
WESTERN UNION CORP		3,000	2,961	978	878	3,978	3,839
PRIVATE CAR COMPANIES				660,557	593,180	660,557	593,180
TOTALS		4,999,277	4,934,285	16,557,453	14,868,592	21,556,730	19,802,877
FERRY	99.2		83.9				
BURLINGTON NORTHERN RAILROAD CO		2,417,905	2,398,562	396,537	332,695	2,814,442	2,731,257
CONTINENTAL TELEPHONE CO OF THE NW		269,064	266,911	3,906,694	3,277,717	4,175,758	3,544,628
PACIFIC NORTHWEST BELL TELEPHONE CO		33,423	33,156	396,026	332,265	429,449	365,421
TELEPHONE UTILITIES OF WASH INC				863,485	724,463	863,485	724,463
WASHINGTON WATER POWER CO ELECTRIC				7,450,942	6,251,339	7,450,942	6,251,339
PRIVATE CAR COMPANIES				1,740,732	1,460,474	1,740,732	1,460,474
TOTALS		2,720,392	2,698,629	14,754,416	12,378,953	17,474,808	15,077,582

TABLE 44, Cont.

RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTY

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RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1988

COUNTY	NAME OF COMPANY RATIO	REAL-PROPERTY ACTUAL	EQUALIZED RATIO	PERSONAL-PROPERTY ACTUAL	EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	EQUALIZED
FRANKLIN	98.2		91.1				
A T & T COMMUNICATIONS				40,407	36,811	40,407	36,811
ALASKA AIRLINES INC				1,218,928	1,110,443	1,218,928	1,110,443
AMERIFLIGHT INC (CALIF AIR CHARTERS				213,448	194,451	213,448	194,451
BIG BEND ELECTRIC COOP INC	530,046	520,505		6,026,352	5,490,010	6,556,398	6,010,515
BURLINGTON NORTHERN RAILROAD CO	25,364,350	24,907,792		5,623,215	5,122,747	30,987,565	30,030,539
CASCADE NATURAL GAS CORP	3,300	3,241		2,572,099	2,343,183	2,575,399	2,346,424
CHEVRON PIPE LINE CO	26,277	25,804		1,633,725	1,488,325	1,660,002	1,514,129
COLUMBIA MARINE LINES INC				1,456,456	1,326,831	1,456,456	1,326,831
DELTA AIR LINES INC				752,471	685,501	752,471	685,501
DIGINET				486,067	442,807	486,067	442,807
GREAT AMERICAN AIRWAYS INC				26,290	23,950	26,290	23,950
HORIZON AIR INDUSTRIES INC				6,481,528	5,904,672	6,481,528	5,904,672
INLAND POWER & LIGHT CO				91,679	83,519	91,679	83,519
KNAFFTOP CORP				124,422	113,349	124,422	113,349
NORTH PACIFIC AIRLINES INC				3,325,672	3,029,687	3,325,672	3,029,687
NORTHWEST PIPELINE CORP	385,881	378,935		2,232,296	2,033,623	2,618,177	2,412,558
PACIFIC INLAND NAVIGATION INC				75,663	68,929	75,663	68,929
PACIFIC NORTHWEST BELL TELEPHONE CO	1,170,095	1,149,033		15,099,714	13,755,839	16,269,809	14,904,872
PACIFIC POWER & LIGHT CO	232,133	227,955		802,599	731,168	1,034,732	959,123
PACIFIC SOUTHWEST AIRLINES				1,901,383	1,732,160	1,901,383	1,732,160
RIEDEL INTERNATIONAL INC				9,880	9,001	9,880	9,001
SALAIR INC				268	244	268	244
SHAVER TRANSPORTATION CO				128,131	116,727	128,131	116,727
TELEPHONE UTILITIES OF WASH INC	163,235	160,297		4,227,693	3,851,427	4,390,928	4,011,724
TIDEWATER BARGE LINES INC				7,340,872	6,687,534	7,340,872	6,687,534
UNION PACIFIC RAILROAD CO	1,135,230	1,114,796		223,262	203,392	1,358,492	1,318,188
UNITED AIR LINES INC				20,034	18,251	20,034	18,251
WASHINGTON CENTRAL RAILROAD CO INC	136,955	134,490		35,571	32,405	172,526	166,895
WASHINGTON WATER POWER CO - GAS				164,211	149,596	164,211	149,596
WASHINGTON WATER POWER CO ELECTRIC	1,498	1,471		2,556,069	2,328,578	2,557,567	2,330,049
WESTERN UNION CORP	4,200	4,124		77,969	71,030	82,169	75,154
PRIVATE CAR COMPANIES				4,748,584	4,325,964	4,748,584	4,325,964
TOTALS		29,153,200	28,628,443	69,716,958	63,512,154	98,870,158	92,140,597
GARFIELD	93.1		95.6				
CLEARWATER POWER CO				9,134	8,732	9,134	8,732
INLAND POWER & LIGHT CO	29,664	27,617		1,375,111	1,314,606	1,404,775	1,342,223
PACIFIC NORTHWEST BELL TELEPHONE CO	131,642	122,558		1,241,931	1,187,286	1,373,573	1,309,844
PACIFIC POWER & LIGHT CO	20,823	19,386		1,670,448	1,596,948	1,691,271	1,616,334
SHAVER TRANSPORTATION CO				509,587	487,165	509,587	487,165
TIDEWATER BARGE LINES INC				312,864	299,098	312,864	299,098
UNION PACIFIC RAILROAD CO	26,900	25,044		20,100	19,216	47,000	44,260
WASHINGTON WATER POWER CO ELECTRIC				620,788	593,473	620,788	593,473
TOTALS		209,029	194,605	5,759,963	5,506,524	5,968,992	5,701,129
GRANT	100.0		82.3				
A T & T COMMUNICATIONS	132,333	132,333		1,044,062	859,263	1,176,395	991,596
AMERIFLIGHT INC (CALIF AIR CHARTERS				1,531	1,260	1,531	1,260
BIG BEND ELECTRIC COOP INC				11,939	9,826	11,939	9,826
BURLINGTON NORTHERN RAILROAD CO	13,641,108	13,641,108		2,926,514	2,408,522	16,567,622	16,049,630
CASCADE NATURAL GAS CORP	183,227	183,227		2,517,118	2,071,588	2,700,345	2,254,815
FEDERAL EXPRESS CORP				39,459	32,475	39,459	32,475
G T E NORTHWEST INC	506,311	506,311		6,633,082	5,459,028	7,139,393	5,965,339
GREAT AMERICAN AIRWAYS INC				1,659	1,365	1,659	1,365
HORIZON AIR INDUSTRIES INC				251,731	207,175	251,731	207,175
NORTHWEST PIPELINE CORP	1,100	1,100		241,586	198,826	242,686	199,926
PACIFIC NORTHWEST BELL TELEPHONE CO	1,574,499	1,574,499		22,543,932	18,553,663	24,118,431	20,128,162
PACIFIC POWER & LIGHT CO				334,849	275,581	334,849	275,581
PUGET SOUND POWER & LIGHT CO				322,882	265,732	322,882	265,732
UNITED AIR LINES INC				41,228	33,930	41,228	33,930
UNITED TELEPHONE CO OF THE NORTHWEST	43,157	43,157		1,100,456	905,674	1,143,613	948,831
WASHINGTON CENTRAL RAILROAD CO INC	603,725	603,725		295,102	242,868	898,827	846,593
WASHINGTON WATER POWER CO - GAS				369,713	304,273	369,713	304,273
WASHINGTON WATER POWER CO ELECTRIC	120,475	120,475		3,960,934	3,259,847	4,081,409	3,380,322
WESTERN UNION CORP	5,000	5,000		5,460	4,494	10,460	9,494
YELLOWSTONE PIPELINE CO	212,059	212,059		994,395	818,388	1,206,454	1,030,447
PRIVATE CAR COMPANIES				4,242,350	3,491,452	4,242,350	3,491,452
TOTALS		17,022,994	17,022,994	47,879,982	39,405,230	64,902,976	56,428,224
GRAYS HARBOR	100.0		89.6				
A T & T COMMUNICATIONS	208,743	208,743		1,295,483	1,180,753	1,504,226	1,369,496
BURLINGTON NORTHERN RAILROAD CO	3,728,285	3,728,285		843,543	755,813	4,571,828	4,484,098
CASCADE NATURAL GAS CORP	257,004	257,004		4,432,230	3,971,279	4,689,234	4,228,283
CONTINENTAL TELEPHONE CO OF THE NW	484,153	484,153		3,008,870	2,695,548	3,493,023	3,180,101
NORTHWEST PIPELINE CORP	10,819	10,819		76,490	68,535	87,309	79,354
PACIFIC NORTHWEST BELL TELEPHONE CO	2,540,524	2,540,524		24,863,499	22,277,697	27,404,023	24,818,221
PENINSULA TELECOMMUNICATIONS INC	60,825	60,825		105,258	94,311	166,083	155,136
TELEPHONE UTILITIES OF WASH INC	287,807	287,807		6,642,682	5,960,803	6,940,489	6,248,610
UNION PACIFIC RAILROAD CO	289,416	289,416		575,900	516,006	865,316	805,422
UNITED AIR LINES INC				14,054	12,592	14,054	12,592
WESTERN UNION CORP				14,802	13,263	14,802	13,263
PRIVATE CAR COMPANIES				2,001,804	1,798,992	2,007,804	1,798,992
TOTALS		7,867,576	7,867,576	43,840,615	39,325,992	51,758,191	47,193,568

TABLE 44, Cont.

RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTY

URSCP RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1988							
COUNTY	NAME OF COMPANY	REAL-PROPERTY		PERSONAL-PROPERTY		TOTAL-REAL-AND-PERSONAL	
	RATIO	ACTUAL	EQUALIZED RATIO	ACTUAL	EQUALIZED	ACTUAL	EQUALIZED
ISLAND	99.8		86.2				
		13,700	13,673	1,858,393	1,601,935	1,872,093	1,615,608
CASCADE NATURAL GAS CORP							
G T E NORTHWEST INC		2,301,735	2,297,131	25,663,198	22,121,677	27,964,933	24,418,808
HARBOR AIRLINES INC		207,384	206,969	305,993	263,766	513,377	470,735
KNAPPTON MARITIME CORP				21,650	18,662	21,650	18,662
PUGET SOUND POWER & LIGHT CO		1,334,686	1,332,016	27,882,681	24,034,871	29,217,367	25,366,887
SEATTLE SMSA LTD PARTNERSHIP				6,045	5,211	6,045	5,211
U S SPRINT COMMUNICATIONS CO		15,000	14,970			15,000	14,970
WESTERN UNION CORP				8,069	6,955	8,069	6,955
TOTALS		3,872,505	3,864,759	55,746,029	48,053,077	59,618,534	51,917,836
JEFFERSON	97.5		96.7				
				173,200	167,484	173,200	167,484
KNAPPTON MARITIME CORP							
PACIFIC NORTHWEST BELL TELEPHONE CO		709,324	691,591	7,569,111	7,319,330	8,278,435	8,010,921
PENINSULA TELECOMMUNICATIONS INC				294,872	285,142	294,872	285,142
PUGET SOUND FREIGHT LINES				259,999	251,419	259,999	251,419
PUGET SOUND POWER & LIGHT CO		1,415,482	1,380,096	13,894,029	13,435,526	15,309,511	14,815,622
UNITED AIR LINES INC				6,634	6,415	6,634	6,415
UNITED TELEPHONE CO OF THE NORTHWEST		220,026	214,525	2,775,529	2,683,936	2,995,555	2,898,461
WESTERN UNION CORP				881	852	881	852
TOTALS		2,344,832	2,286,212	24,974,255	24,150,104	27,319,087	26,436,316

TABLE 44, Cont.

RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTY

URSCP RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR 1988							
COUNTY	NAME OF COMPANY	REAL-PROPERTY		PERSONAL-PROPERTY		TOTAL-REAL-AND-PERSONAL	
	RATIO	ACTUAL	EQUALIZED RATIO	ACTUAL	EQUALIZED	ACTUAL	EQUALIZED
KING	95.7		100.0				
A T & T COMMUNICATIONS		6,432,243	6,155,655	92,204,800	92,204,800	98,637,043	98,360,455
AIR CANADA				27,500	27,500		27,500
AIRBORNE EXPRESS INC				350,000	350,000		350,000
ALASCOM INC		1,170,322	1,119,998	3,659,186	3,659,186	4,829,508	4,779,184
ALASKA AIRLINES INC		37,869,212	36,240,836	118,341,229	118,341,229	156,210,441	154,582,065
ALLNET COMMUNICATION SERVICES INC				203,000	203,000		203,000
AMERICA WEST AIRLINES INC				470,000	470,000		470,000
AMERICAN AIRLINES INC				25,360,000	25,360,000		25,360,000
AMERICAN NETWORK INC				2,458,802	2,458,802		2,458,802
AMERICAN SHARECOM				1,650,000	1,650,000		1,650,000
AMERIFLIGHT INC (CALIF AIR CHARTERS				595,112	595,112		595,112
BLACK BALL TRANSPORT INC				25,937	25,937		25,937
BRANIFF INC				2,390,000	2,390,000		2,390,000
BRITISH AIRWAYS - PLC				398,500	398,500		398,500
BURLINGTON AIR EXPRESS INC				417,843	417,843		417,843
BURLINGTON NORTHERN RAILROAD CO		37,119,093	35,522,973	6,840,016	6,840,016	43,959,109	42,362,989
CANADIAN AIRLINES INTL LTD				590,000	590,000		590,000
CASCADE NATURAL GAS CORP		5,840,186	5,589,058	6,450,393	6,450,393	12,290,579	12,039,451
COASTAL AIRLINES				62,500	62,500		62,500
COMPANIA MEXICANA DE AVIA S A				730,000	730,000		730,000
CONTINENTAL AIRLINES INC				16,044,866	16,044,866		16,044,866
CONTINENTAL TELEPHONE CO OF THE NW				2,870,309	2,870,309		2,870,309
DELTA AIR LINES INC				20,933,311	20,933,311		20,933,311
DHL AIRWAYS INC				670,000	670,000		670,000
DIGINET				623,810	623,810		623,810
EASTERN AIR LINES INC				6,430,000	6,430,000		6,430,000
EMERY AIR FREIGHT CORP				3,611,830	3,611,830		3,611,830
EVERGREEN INTERNATIONAL AIRLINES IN				704,376	704,376		704,376
EXPLORATION CRUISE LINES				358,123	358,123		358,123
FEDERAL EXPRESS CORP				5,019,500	5,019,500		5,019,500
FINNAIR				49,000	49,000		49,000
FLYING TIGER LINE INC THE				3,634,692	3,634,692		3,634,692
G E AMERICAN COMMUNICATIONS INC (R				10,369,000	10,369,000		10,369,000
G T E NORTHWEST INC		14,933,553	14,291,411	127,826,837	127,826,837	142,760,390	142,118,248
GREAT AMERICAN AIRWAYS INC				58,012	58,012		58,012
HARBOR AIRLINES INC				96,323	96,323		96,323
HAWAIIAN AIRLINES INC				1,863,000	1,863,000		1,863,000
HORIZON AIR INDUSTRIES INC				20,510,359	20,510,359		20,510,359
INTERSTATE MOBILEPHONE CO				9,810,462	9,810,462		9,810,462
JAPAN AIR LINES CO LTD				561,200	561,200		561,200
KNAFFTON MARITIME CORP				1,385,600	1,385,600		1,385,600
M C I TELECOMMUNICATIONS CORP				6,457,951	6,457,951		6,457,951
METHUEN AVIATION INC (AIR FREIGHT)				181,188	181,188		181,188
NORTH PACIFIC AIRLINES INC				8,196,686	8,196,686		8,196,686
NORTHWEST AIRLINES INC				49,594,080	49,594,080		49,594,080
NORTHWEST PIPELINE CORP		530,300	507,497	4,914,340	4,914,340	5,444,640	5,421,837
OLYMPIC PIPE LINE CO		8,487,874	6,208,895	12,743,012	12,743,012	19,230,886	18,951,907
PACIFIC NORTHWEST BELL TELEPHONE CO		236,510,122	226,340,185	804,524,687	804,524,687	1,041,034,809	1,030,864,872
PACIFIC NORTHWEST AIRLINES				28,520,465	28,520,465		28,520,465
PAN AMERICAN WORLD AIRWAYS INC				3,190,000	3,190,000		3,190,000
PUGET SOUND FREIGHT LINES				2,606,674	2,606,674		2,606,674
PUGET SOUND POWER & LIGHT CO		94,391,683	90,332,844	452,556,156	452,556,156	546,947,839	542,889,000
SALAIR INC				328,836	328,836		328,836
SAN JUAN AIRLINES INC				1,466,758	1,466,758		1,466,758
SCANDINAVIAN AIRLINES OF N AMER INC				1,450,000	1,450,000		1,450,000
SEATTLE SMSA LTD PARTNERSHIP		1,411,016	1,350,342	8,444,041	8,444,041	9,855,057	9,794,383
SUN WORLD INTL AIRWAYS				923,563	923,563		923,563
TANNER ELECTRIC COOP		78,879	75,487	1,966,020	1,966,020	2,044,899	2,041,507
TELEPHONE UTILITIES OF WASH INC		1,233,629	1,180,583	13,184,341	13,184,341	14,417,970	14,364,924
THAI AIRWAYS INTERNATIONAL LTD				2,350,000	2,350,000		2,350,000
TRANS WORLD AIRLINES INC				9,030,000	9,030,000		9,030,000
U S SPRINT COMMUNICATIONS CO		723,257	692,157	7,159,896	7,159,896	7,883,153	7,852,053
UNION PACIFIC RAILROAD CO		7,437,841	7,118,015	2,005,791	2,005,791	9,443,632	9,123,806
UNITED AIR LINES INC				67,131,559	67,131,559		67,131,559
UNITED PARCEL SERVICE INC				8,964,734	8,964,734		8,964,734
UNIVERSAL COMMUNICATIONS (DIAL U S)				1,250,000	1,250,000		1,250,000
WASHINGTON NATURAL GAS CO		33,141,242	31,716,170	176,768,416	176,768,416	209,909,658	208,484,586
WESTERN UNION CORP				2,359,400	2,359,400		2,359,400
PRIVATE CAR COMPANIES				8,066,792	8,066,792		8,066,792
TOTALS		485,310,452	464,442,106	2,182,990,814	2,182,990,814	2,668,301,266	2,647,432,920
KITSAP	97.9		98.6				
A T & T COMMUNICATIONS		411,767	403,120	1,285,696	1,241,982	1,697,463	1,645,102
BURLINGTON NORTHERN RAILROAD CO				211,314	204,129	211,314	204,129
CASCADE NATURAL GAS CORP		1,325,327	1,297,496	8,483,100	8,194,676	9,808,427	9,492,172
DELTA AIR LINES INC				26,951	26,034	26,951	26,034
FEDERAL EXPRESS CORP				43,597	42,115	43,597	42,115
KNAFFTON MARITIME CORP				43,300	41,828	43,300	41,828
PACIFIC NORTHWEST BELL TELEPHONE CO		6,297,521	6,165,275	54,019,442	52,182,779	60,316,963	58,348,054
PENINSULA LIGHT CO				53,818	51,988	53,818	51,988
PUGET SOUND POWER & LIGHT CO		9,694,218	9,490,640	84,164,216	81,302,831	93,858,434	90,793,271
SEATTLE SMSA LTD PARTNERSHIP				440,944	425,951	440,944	425,951
TELEPHONE UTILITIES OF WASH INC		381,053	373,050	8,141,707	7,864,890	8,522,760	8,237,940
UNITED AIR LINES INC				80,141	77,416	80,141	77,416
UNITED TELEPHONE CO OF THE NORTHWE		1,377,360	1,348,434	14,766,683	14,264,617	16,144,043	15,613,051
WESTERN UNION CORP				9,714	9,383	9,714	9,383
TOTALS		19,487,246	19,078,015	171,770,623	165,936,419	191,257,869	185,008,434

TABLE 44, Cont.

RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTY

UNSCP		RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1988					
COUNTY	NAME OF COMPANY RATIO	REAL-PROPERTY ACTUAL	EQUALIZED RATIO	PERSONAL-PROPERTY ACTUAL	EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	EQUALIZED
KITITAS	99.7		96.3				
A T & T COMMUNICATIONS		574,016	572,294	3,731,975	3,593,893	4,305,991	4,166,187
BURLINGTON NORTHERN RAILROAD CO		65,150	64,955	97,573	93,964	162,723	158,919
CONTINENTAL TELEPHONE CO OF THE NW				35,393	14,823	15,393	14,823
ELLENSBURG TELEPHONE CO		1,581,134	1,576,390	14,420,630	13,887,067	16,001,764	15,463,457
INLAND TELEPHONE CO		290,006	289,136	755,005	727,069	1,045,011	1,016,205
NORTHWEST PIPELINE CORP		11,627	11,592	517,582	498,432	529,209	510,024
PACIFIC NORTHWEST BELL TELEPHONE CO		460,475	459,093	3,697,031	3,560,242	4,157,506	4,019,335
PACIFIC POWER & LIGHT CO				1,340,107	1,290,523	1,340,107	1,290,523
PUGET SOUND POWER & LIGHT CO		1,836,553	1,831,043	18,356,867	17,677,660	20,193,420	19,508,703
TELEPHONE UTILITIES OF WASH INC		150,032	149,582	293,466	282,609	443,498	432,191
UNITED AIR LINES INC				13,198	12,711	13,199	12,711
WASHINGTON CENTRAL RAILROAD CO INC		1,738,783	1,733,565	381,728	387,605	2,120,511	2,101,170
WESTERN UNION CORP				1,510	1,454	1,510	1,454
PRIVATE CAR COMPANIES				2,681,703	2,582,481	2,681,703	2,582,481
TOTALS		6,707,776	6,687,650	46,303,769	44,590,533	53,011,545	51,278,183
Klickitat	92.4		89.5				
A T & T COMMUNICATIONS		463,814	428,564	1,160,963	1,039,061	1,624,777	1,467,625
BURLINGTON NORTHERN RAILROAD CO		23,875,065	22,060,560	4,768,861	4,268,131	28,643,926	26,328,691
COLUMBIA MARINE LINES INC				143,673	128,587	143,673	128,587
KNAPPTON CORP				330,945	296,196	330,945	296,196
NORTHWEST NATURAL GAS CO		1,900	1,756	2,250,640	2,014,322	2,252,540	2,018,078
NORTHWEST PIPELINE CORP		196,973	182,004	6,231,125	5,576,856	6,428,098	5,758,860
PACIFIC NORTHWEST BELL TELEPHONE CO				384,236	343,891	384,236	343,891
PACIFIC POWER & LIGHT CO		658,447	608,405	2,674,226	2,393,432	3,332,673	3,001,837
PORTLAND GENERAL ELECTRIC CO				4,950	4,430	4,950	4,430
SHAWER TRANSPORTATION CO				37,886	33,908	37,886	33,908
TIDESTAR BARGE LINES INC				126,457	113,179	126,457	113,179
UNION PACIFIC RAILROAD CO		16,600	15,338	37,200	33,295	53,800	48,633
UNITED AIR LINES INC				6,752	6,043	6,752	6,043
UNITED TELEPHONE CO OF THE NORTHWEST		401,093	371,441	10,391,309	9,300,221	10,793,302	9,671,662
WASHINGTON WATER POWER CO - GAS		400	370	501,866	449,170	502,266	449,540
WILLIAMS TELECOMMUNICATIONS GROUP				1,667,884	1,492,755	1,667,884	1,492,755
PRIVATE CAR COMPANIES				4,272,838	3,824,189	4,272,838	3,824,189
TOTALS		25,615,192	23,608,438	34,991,811	31,317,666	66,607,003	54,986,104
LEWIS	97.0		96.2				
BENTON RURAL ELECTRIC ASSOC INC				29,245	28,134	29,245	28,134
BURLINGTON NORTHERN RAILROAD CO		11,763,916	11,410,998	1,937,005	1,863,398	13,700,921	13,274,396
CHEHALIS WESTERN RAILROAD CO		386,880	375,273	150,693	144,967	537,573	520,240
NORTHWEST PIPELINE CORP		1,576,205	1,528,919	13,600,127	13,083,321	15,176,332	14,612,240
OLYMPIC PIPE LINE CO		4,900	4,753	3,181,273	3,041,145	3,186,173	3,045,898
PACIFIC NORTHWEST BELL TELEPHONE CO		1,542,897	1,496,601	20,467,870	19,690,091	22,010,757	21,186,692
PACIFIC POWER & LIGHT CO		16,828,915	16,324,048	113,020,792	108,726,002	129,849,707	125,050,050
PORTLAND GENERAL ELECTRIC CO		910,901	883,574	9,388,155	9,031,405	10,299,056	9,914,979
PUGET SOUND POWER & LIGHT CO		2,864,752	2,778,809	17,873,766	17,194,563	20,738,518	19,973,372
TELEPHONE UTILITIES OF WASH INC		332,590	322,613	4,619,136	4,443,607	4,951,726	4,766,720
U S SPRINT COMMUNICATIONS CO				2,233,618	2,148,740	2,233,618	2,148,740
UNION PACIFIC RAILROAD CO		234,601	227,563	1,913,211	1,840,509	2,147,812	2,068,072
UNITED AIR LINES INC				36,177	34,802	36,177	34,802
WASHINGTON NATURAL GAS CO		711,839	690,484	23,331,627	22,445,022	24,043,466	23,135,506
WASHINGTON WATER POWER CO - GAS		535,733	519,602	12,111,677	11,051,434	12,647,410	12,171,096
WASHINGTON WATER POWER CO ELECTRIC		5,732,721	5,560,739	36,165,408	34,791,122	41,898,129	40,351,861
WESTERN UNION CORP				4,718	4,538	4,718	4,538
PRIVATE CAR COMPANIES				2,168,625	2,086,216	2,168,625	2,086,216
TOTALS		43,426,840	42,124,036	262,213,123	252,249,016	305,639,963	294,373,652
LINCOLN	95.7		86.5				
A T & T COMMUNICATIONS		374,492	358,389	2,705,953	2,340,649	3,080,445	2,699,038
BIG BEND ELECTRIC COOP INC				28,069	24,280	28,069	24,280
BURLINGTON NORTHERN RAILROAD CO		22,776,268	21,796,891	4,777,856	4,132,845	27,554,123	25,929,736
CHEVRON PIPE LINE CO				677,179	585,760	677,179	585,760
DIGNET				512,734	443,515	512,734	443,515
INLAND POWER & LIGHT CO				24,869	21,512	24,869	21,512
LINCOLN ELECTRIC COOP INC		1,650,863	1,579,875	3,906,604	3,379,214	5,557,467	4,959,089
NORTHWEST PIPELINE CORP		700	670	656,771	568,107	657,471	568,727
PACIFIC NORTHWEST BELL TELEPHONE CO		681,275	651,992	5,590,862	4,836,096	6,272,137	5,488,078
TELEPHONE UTILITIES OF WASH INC		180,490	182,299	2,610,322	2,257,929	2,800,812	2,440,228
UNION PACIFIC RAILROAD CO		1,114,654	1,066,724	219,806	190,132	1,334,460	1,256,856
WASHINGTON WATER POWER CO - GAS		8,553	8,187	3,509,346	3,035,578	3,517,889	3,043,765
WASHINGTON WATER POWER CO ELECTRIC		959,283	918,035	24,461,365	21,159,083	25,420,648	22,077,118
YELLOWSTONE PIPELINE CO				1,176,961	1,018,070	1,176,961	1,018,070
PRIVATE CAR COMPANIES				5,464,785	4,727,040	5,464,785	4,727,040
TOTALS		27,756,578	26,563,052	56,323,472	48,719,810	84,080,050	75,282,862

TABLE 44, Cont.

RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTY

URSCP

RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1988

COUNTY	NAME OF COMPANY RATIO	REAL-PROPERTY ACTUAL	EQUALIZED RATIO	PERSONAL-PROPERTY ACTUAL	EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	EQUALIZED
MASON	91.8		98.2				
A T & T COMMUNICATIONS		298,640	273,554	1,213,607	1,191,762	1,512,247	1,465,316
BURLINGTON NORTHERN RAILROAD CO		881,952	807,869	412,947	406,496	1,288,899	1,214,365
CASCADE NATURAL GAS CORP		77,450	70,945	2,598,197	2,551,429	2,675,647	2,622,374
INLAND TELEPHONE CO				349,755	343,460	349,755	343,460
NORTHWEST PIPELINE CORP		36,563	33,492	110,009	108,029	146,572	141,521
PACIFIC NORTHWEST BELL TELEPHONE CO		973,411	891,644	15,091,218	15,703,176	16,964,629	16,595,020
TELEPHONE UTILITIES OF WASH INC				107,442	105,508	107,442	105,508
UNITED AIR LINES INC				13,199	12,961	13,199	12,961
WESTERN UNION CORP				1,615	1,586	1,615	1,586
PRIVATE CAR COMPANIES				649,402	637,711	649,402	637,711
TOTALS		2,268,018	2,077,504	21,448,391	21,062,318	23,716,407	23,139,822
OKANOGAN	90.2		77.8				
AMERIFLIGHT INC (CALIF AIR CHARTERS				11,318	8,805	11,318	8,805
BURLINGTON NORTHERN RAILROAD CO		5,884,524	5,307,841	1,284,008	998,961	7,168,532	6,306,802
CONTINENTAL TELEPHONE CO OF THE NW		375,341	338,558	6,847,316	5,327,212	7,222,657	5,665,770
DELTA AIR LINES INC				2,376	7,739	2,376	5,739
G T E NORTHWEST INC		184,652	166,556	1,407,415	1,094,969	1,592,067	1,261,525
HARBOR AIRLINES INC				82	64	82	64
NESPELEM VALLEY ELECTRIC COOP INC		85,866	77,451	1,502,296	1,188,787	1,588,162	1,246,238
PACIFIC NORTHWEST BELL TELEPHONE CO		1,398,839	1,261,751	10,312,098	8,023,515	11,711,837	9,285,266
TELEPHONE UTILITIES OF WASH INC		124,558	112,351	3,141,848	2,444,357	3,266,406	2,556,705
UNITED AIR LINES INC				11,489	8,938	11,489	8,938
WESTERN UNION CORP		4,100	3,698	1,615	1,256	5,715	4,954
PRIVATE CAR COMPANIES				2,750,443	2,139,847	2,750,443	2,139,847
TOTALS		8,057,880	7,268,206	27,278,204	21,227,450	28,336,084	26,490,656
PACIFIC	97.1		94.4				
A T & T COMMUNICATIONS		230,766	224,074	973,521	919,004	1,204,287	1,143,078
BURLINGTON NORTHERN RAILROAD CO		1,695,820	1,646,641	369,386	348,680	2,065,186	1,995,321
CONTINENTAL TELEPHONE CO OF THE NW		91,263	88,616	505,398	477,096	596,661	565,712
PACIFIC NORTHWEST BELL TELEPHONE CO		441,052	429,137	4,162,135	3,929,055	4,604,087	4,358,192
TELEPHONE UTILITIES OF WASH INC		253,817	246,456	4,886,093	4,612,387	5,139,920	4,858,843
UNITED AIR LINES INC				10,135	9,567	10,135	9,567
WESTERN UNION CORP				41	39	41	39
WESTERN WAIKIAK COUNTY TELEPHONE		32,581	31,636	417,364	393,992	449,945	425,628
PRIVATE CAR COMPANIES				1,025,939	968,489	1,025,939	968,489
TOTALS		2,746,109	2,666,560	12,349,902	11,658,309	15,096,101	14,324,869
PEND OREILLE	92.0		75.4				
BURLINGTON NORTHERN RAILROAD CO		198,215	182,357	43,174	32,553	241,389	214,910
G T E NORTHWEST INC		584,264	537,522	5,792,487	4,367,536	6,376,750	4,905,058
INLAND POWER & LIGHT CO		205,617	189,168	3,834,640	2,891,319	4,040,257	3,080,487
PACIFIC NORTHWEST BELL TELEPHONE CO				328,136	247,416	328,136	247,416
WASHINGTON WATER POWER CO ELECTRIC				297,196	224,086	297,196	224,086
PRIVATE CAR COMPANIES				163,775	123,486	163,775	123,486
TOTALS		988,095	909,047	10,459,408	7,886,396	11,447,503	8,795,443
PIERCE	99.0		100.0				
A T & T COMMUNICATIONS		2,954,631	2,925,085	10,487,592	10,487,592	13,442,223	13,412,677
BURLINGTON NORTHERN RAILROAD CO		18,232,532	18,050,206	3,011,176	3,011,176	21,243,708	21,061,382
CHERIALIS WESTERN RAILROAD CO		2,056,153	2,035,591	858,649	858,649	2,914,802	2,894,240
DELTA AIR LINES INC				104,843	104,843	104,843	104,843
DIGINET				572,224	572,224	572,224	572,224
EVERGREEN INTERNATIONAL AIRLINES IN				6,984	6,984	6,984	6,984
FEDERAL EXPRESS CORP				46,300	46,300	46,300	46,300
FLYING TIGER LINE INC THE				445,308	445,308	445,308	445,308
INTERSTATE MOBILEPHONE CO				3,592,149	3,592,149	3,592,149	3,592,149
KNAFFTON MARITIME CORP				866,000	866,000	866,000	866,000
M C I TELECOMMUNICATIONS CORP		626,055	629,694	878,368	878,368	1,514,423	1,508,062
NORTHWEST AIRLINES INC				18,403	18,403	18,403	18,403
NORTHWEST PIPELINE CORP		857,249	848,676	4,648,297	4,648,297	5,505,546	5,496,973
OLYMPIC PIPE LINE CO		386,922	383,053	3,349,732	3,349,732	3,736,654	3,732,785
PACIFIC NORTHWEST BELL TELEPHONE CO		15,841,901	15,683,480	188,677,714	188,677,714	204,519,615	204,361,194
PENINSULA LIGHT CO		3,757,457	3,719,882	16,188,724	16,188,724	19,946,181	19,908,606
PUGET SOUND FREIGHT LINES				86,666	86,666	86,666	86,666
PUGET SOUND POWER & LIGHT CO		25,074,987	24,824,240	128,519,999	128,519,999	153,594,986	153,344,239
SEATTLE SMSA LTD PARTNERSHIP		350,953	347,443	1,589,832	1,589,832	1,940,785	1,937,275
TANNER ELECTRIC COOP		14,163	14,021	396,629	396,629	410,792	410,650
TELEPHONE UTILITIES OF WASH INC		3,522,008	3,486,788	22,655,286	22,655,286	26,177,294	26,142,074
U S SPRINT COMMUNICATIONS CO		167,290	165,617	2,479,335	2,479,335	2,646,625	2,644,952
UNION PACIFIC RAILROAD CO		2,802,409	2,774,386	2,357,070	2,357,070	5,159,479	5,131,456
UNITED AIR LINES INC				445,983	445,983	445,983	445,983
WASHINGTON NATURAL GAS CO		8,497,728	8,412,750	54,235,239	54,235,239	62,732,967	62,647,989
WESTERN UNION CORP				271,258	271,258	271,258	271,258
VELM TELEPHONE CO INC		33,983	33,643	686,205	686,205	720,188	719,848
PRIVATE CAR COMPANIES				4,066,119	4,066,119	4,066,119	4,066,119
TOTALS		85,186,421	84,334,555	451,542,084	451,542,084	536,728,505	535,876,639

TABLE 44, Cont.

RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTY

URSCP RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1988							
COUNTY	NAME OF COMPANY	REAL-PROPERTY		PERSONAL-PROPERTY		TOTAL-REAL-AND-PERSONAL	
	RATIO	ACTUAL	EQUALIZED RATIO	ACTUAL	EQUALIZED	ACTUAL	EQUALIZED
SAN JUAN	99.6		81.9				
DIGINET				507,488	415,633	507,488	415,633
KNAPPTON MARITIME CORP				285,780	234,053	285,780	234,053
PACIFIC NORTHWEST BELL TELEPHONE CO		135,907	135,363	131,444	107,653	267,351	243,016
SAN JUAN AIRLINES INC				297,333	243,516	297,333	243,516
UNITED AIR LINES INC				15,914	13,033	15,914	13,033
TOTALS		135,907	135,363	1,237,959	1,013,888	1,373,866	1,149,251
SKAGIT	99.8		91.8				
A T & T COMMUNICATIONS		62,646	62,521	601,636	552,302	664,282	614,823
BURLINGTON NORTHERN RAILROAD CO		7,873,790	7,858,042	1,272,250	1,167,926	9,146,040	9,025,968
CASCADE NATURAL GAS CORP		777,528	775,972	9,402,365	8,631,371	10,179,893	9,407,343
CONTINENTAL TELEPHONE CO OF THE NW		2,532,989	2,527,924	30,541,411	28,027,017	33,074,400	30,564,941
DELTA AIR LINES INC				11,710	10,750	11,710	10,750
DIGINET				554,996	509,486	554,996	509,486
G T E NORTHWEST INC		1,828,694	1,825,036	18,596,000	17,071,128	20,424,694	18,896,164
KNAPPTON MARITIME CORP				216,500	198,747	216,500	198,747
NORTHWEST PIPELINE CORP		748,801	747,304	6,098,627	5,598,539	6,847,428	6,345,843
OLYMPIC PIPE LINE CO		2,713,832	2,708,404	8,559,032	8,021,191	9,272,864	8,729,595
PACIFIC NORTHWEST BELL TELEPHONE CO		173,466	173,119	902,864	828,829	1,076,330	1,001,948
PUGET SOUND POWER & LIGHT CO		11,724,318	11,700,869	92,614,468	85,020,079	104,338,786	96,720,948
TRANS MOUNTAIN OIL PIPE LINE CORP		461,455	460,532	1,297,636	1,191,230	1,759,091	1,651,762
UNITED AIR LINES INC				43,488	39,922	43,488	39,922
WESTERN UNION CORP				5,296	4,862	5,296	4,862
PRIVATE CAR COMPANIES				2,806,361	2,576,236	2,806,361	2,576,236
TOTALS		28,897,519	28,839,723	171,524,640	157,459,615	200,422,159	186,299,338
SKAMANIA	99.6		92.6				
A T & T COMMUNICATIONS		170,447	169,785	337,642	312,656	508,089	482,421
BURLINGTON NORTHERN RAILROAD CO		9,253,217	9,216,205	1,824,914	1,689,870	11,078,131	10,906,075
G T E NORTHWEST INC		114,917	114,457	1,002,366	928,190	1,117,283	1,042,647
KNAPPTON CORP		31,000	30,876	344,190	318,719	375,190	349,595
LEWIS RIVER TELEPHONE CO INC				2,853	2,642	2,853	2,642
M C I TELECOMMUNICATIONS CORP				939,474	869,953	939,474	869,953
NORTHWEST NATURAL GAS CO		2,500	2,490	584,488	541,236	586,988	543,726
NORTHWEST PIPELINE CORP		17,726	17,655	1,773,655	1,642,403	1,791,381	1,660,058
PACIFIC NORTHWEST BELL TELEPHONE CO		1,500	1,494	148,527	137,536	150,027	139,030
PACIFIC POWER & LIGHT CO		3,818,631	3,803,357	38,028,968	35,214,825	41,847,599	39,018,182
UNION PACIFIC RAILROAD CO		11,500	11,454	18,700	17,316	30,200	28,770
UNITED TELEPHONE CO OF THE NORTHWEST		137,379	136,829	2,756,662	2,552,670	2,894,041	2,689,499
WASHINGTON WATER POWER CO - GAS		3,500	3,486	116,319	107,711	119,819	111,197
WILLIAMS TELECOMMUNICATIONS GROUP				2,137,380	1,979,214	2,137,380	1,979,214
PRIVATE CAR COMPANIES				1,619,893	1,500,020	1,619,893	1,500,020
TOTALS		13,562,317	13,508,068	51,636,031	47,814,961	65,198,348	61,323,029
SNODGRASS	95.9		100.0				
A T & T COMMUNICATIONS		138,706	133,019	1,067,750	1,067,750	1,206,456	1,200,769
AMERIFLIGHT INC (CALIF AIR CHARTERS)				11,318	11,318	11,318	11,318
BURLINGTON NORTHERN RAILROAD CO		23,134,184	22,185,683	4,611,276	4,611,276	27,745,460	26,796,959
CASCADE NATURAL GAS CORP		5,100	4,891	877,456	877,456	882,556	882,347
DELTA AIR LINES INC				31,335	31,335	31,335	31,335
FEDERAL EXPRESS CORP				35,373	35,373	35,373	35,373
G T E NORTHWEST INC		65,602,602	62,912,896	339,916,408	339,916,408	405,519,010	402,829,304
INTERSTATE TELEPHONE CO				4,092,190	4,092,190	4,092,190	4,092,190
KNAPPTON MARITIME CORP				281,450	281,450	281,450	281,450
M C I TELECOMMUNICATIONS CORP				5,202	5,202	5,202	5,202
METHUEN AVIATION INC (AIR FREIGHT)				13,251	13,251	13,251	13,251
NORTHWEST PIPELINE CORP		1,474,818	1,414,352	8,777,464	8,777,464	10,252,282	10,191,816
OLYMPIC PIPE LINE CO		258,674	248,068	11,554,738	11,554,738	11,813,412	11,802,808
PACIFIC NORTHWEST BELL TELEPHONE CO		212,180	203,462	765,932	765,932	978,092	969,394
PUGET SOUND FREIGHT LINES				43,333	43,333	43,333	43,333
PUGET SOUND POWER & LIGHT CO		921,713	883,924	4,949,826	4,949,826	5,871,539	5,833,750
SAN JUAN AIRLINES INC				5,222	5,222	5,222	5,222
SEATTLE SMSA LTD PARTNERSHIP				1,757,171	1,757,171	1,757,171	1,757,171
U S SPRINT COMMUNICATIONS CO		1,386,295	1,310,277	3,525,214	3,525,214	4,911,509	4,835,491
UNITED AIR LINES INC				286,455	286,455	286,455	286,455
WASHINGTON NATURAL GAS CO		936,144	897,763	23,669,503	23,669,503	24,605,647	24,567,266
WESTERN UNION CORP				124,316	124,316	124,316	124,316
PRIVATE CAR COMPANIES				5,022,978	5,022,978	5,022,978	5,022,978
TOTALS		94,050,396	90,194,335	411,425,161	411,425,161	505,475,557	501,619,496

TABLE 44, Cont.

RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTY

RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1988							
COUNTY	NAME OF COMPANY	REAL-PROPERTY		PERSONAL-PROPERTY		TOTAL-REAL-AND-PERSONAL	
	RATIO	ACTUAL	EQUALIZED RATIO	ACTUAL	EQUALIZED	ACTUAL	EQUALIZED
SPOKANE 99.9							
			100.0				
A T & T COMMUNICATIONS		5,524,379	3,520,855	23,796,881	23,796,881	27,321,260	27,317,736
ALASKA AIRLINES INC				5,570,631	5,570,631	5,570,631	5,570,631
ALTCOM CORP				1,100,000	1,100,000	1,100,000	1,100,000
AMERICAN NETWORK INC				672	672	672	672
AMERICAN TELEPHONE EXCHANGE				525,000	525,000	525,000	525,000
AMERIFLIGHT INC (CALIF AIR CHARTERS)				230,990	230,990	230,990	230,990
BIG SKY TRANSP				1,180,000	1,180,000	1,180,000	1,180,000
BURLINGTON AIR EXPRESS INC				12,157	12,157	12,157	12,157
BURLINGTON NORTHERN RAILROAD CO	31,786,797		31,755,011	7,001,300	7,001,300	38,788,097	38,756,311
CHEVRON PIPE LINE CO				786,355	786,355	786,355	786,355
CONTINENTAL AIRLINES INC				2,975,134	2,975,134	2,975,134	2,975,134
DELTA AIR LINES INC				1,351,010	1,351,010	1,351,010	1,351,010
DIGINET				400,632	400,632	400,632	400,632
EMERY AIR FREIGHT CORP				258,170	258,170	258,170	258,170
EVERGREEN INTERNATIONAL AIRLINES IN				8,640	8,640	8,640	8,640
FEDERAL EXPRESS CORP				1,551,790	1,551,790	1,551,790	1,551,790
G T F NORTHWEST INC	368,473		368,105	1,993,380	1,993,380	2,361,853	2,361,485
GREAT AMERICAN AIRWAYS INC				36,405	36,405	36,405	36,405
HORIZON AIR INDUSTRIES INC				6,566,633	6,566,633	6,566,633	6,566,633
INLAND POWER & LIGHT CO	2,863,719		2,860,853	24,044,448	24,044,448	26,908,167	26,505,301
KOOTENAI ELECTRIC COOP INC				134,000	134,000	134,000	134,000
M C I TELECOMMUNICATIONS CORP				34,633	34,633	34,633	34,633
METHOW AVIATION INC (AIR FREIGHT)				75,561	75,561	75,561	75,561
NORTHWEST AIRLINES INC				6,817,517	6,817,517	6,817,517	6,817,517
NORTHWEST PIPELINE CORP	383,191		382,808	2,226,563	2,226,563	2,609,754	2,609,371
PACIFIC GAS TRANSMISSION CO	3,182,247		3,179,066	23,870,586	23,870,586	27,052,833	27,049,652
PACIFIC NORTHWEST BELL TELEPHONE CO	14,645,728		14,631,081	153,950,129	153,950,129	168,595,857	168,581,210
PACIFIC SOUTHWEST AIRLINES				2,710,124	2,710,124	2,710,124	2,710,124
SALAIR INC				420,896	420,896	420,896	420,896
SPOKANE S M S A LTD PARTNERSHIP				1,400,000	1,400,000	1,400,000	1,400,000
SUN WORLD INTL AIRWAYS				1,076,437	1,076,437	1,076,437	1,076,437
TELEPHONE UTILITIES OF WASH INC	1,690,797		1,689,106	9,405,116	9,405,116	11,095,913	11,094,222
U S SPRINT COMMUNICATIONS CO				1,100	1,100	1,100	1,090
UNION PACIFIC RAILROAD CO	11,777,486		11,765,711	2,829,720	2,829,720	14,607,206	14,595,431
UNITED AIR LINES INC				6,868,374	6,868,374	6,868,374	6,868,374
UNITED PARCEL SERVICE INC				15,266	15,266	15,266	15,266
WASHINGTON WATER POWER CO - GAS	62,266		62,204	37,909,374	37,909,374	37,971,640	37,971,578
WASHINGTON WATER POWER CO ELECTRIC	16,987,067		16,970,081	143,504,760	143,504,760	160,491,827	160,474,841
WESTERN UNION CORP	39,000		38,961	299,916	299,916	338,916	338,877
X-I COMMUNICATIONS INC				340,000	340,000	340,000	340,000
YELLOWSTONE PIPELINE CO	496,874		496,378	2,360,646	2,360,646	2,857,520	2,857,024
PRIVATE CAR COMPANIES				7,145,300	7,145,300	7,145,300	7,145,300
TOTALS		87,818,024	87,730,210	482,786,246	482,786,246	570,604,270	570,516,456
STEVENS 98.2							
			93.3				
BURLINGTON NORTHERN RAILROAD CO	6,764,970		6,643,201	1,362,106	1,270,843	8,127,076	7,914,044
INLAND POWER & LIGHT CO	113,117		111,081	3,441,749	3,211,152	3,554,866	3,322,233
PACIFIC NORTHWEST BELL TELEPHONE CO	773,466		759,485	9,435,048	8,802,899	10,208,454	9,562,384
TELEPHONE UTILITIES OF WASH INC	267,477		262,662	5,976,673	5,576,238	6,244,150	5,838,900
UNITED AIR LINES INC				13,199	12,315	13,199	12,315
WASHINGTON WATER POWER CO - GAS	3,210		3,153	6,156,093	5,743,635	6,159,303	5,746,788
WASHINGTON WATER POWER CO ELECTRIC	1,507,248		1,480,118	196,735,479	127,574,202	138,242,727	129,054,320
PRIVATE CAR COMPANIES				3,554,457	3,316,310	3,554,457	3,316,310
TOTALS		9,429,428	9,259,700	166,674,804	155,507,594	176,104,232	164,767,294
THURSTON 96.9							
			93.1				
A T & T COMMUNICATIONS	116,909		113,285	372,576	346,868	489,485	460,153
BURLINGTON NORTHERN RAILROAD CO	9,662,997		9,363,443	1,550,301	1,443,330	11,213,298	10,806,773
CHEHALIS WESTERN RAILROAD CO	3,568,966		3,458,329	1,328,658	1,236,980	4,897,624	4,695,309
CITY OF EUGENE WATER & ELECTRIC BOA				5,123	4,770	5,123	4,770
DELTA AIR LINES INC				9,790	9,114	9,790	9,114
DIGINET				484,212	450,801	484,212	450,801
INTERSTATE MOBILEPHONE CO				216,982	202,010	216,982	202,010
M C I TELECOMMUNICATIONS CORP	648,698		628,588	949,214	883,718	1,597,912	1,512,306
NORTHWEST PIPELINE CORP	23,975		23,233	1,536,017	1,430,031	1,559,992	1,453,264
OLYMPIC PIPE LINE CO	527,690		511,332	2,761,331	2,570,800	3,289,021	3,082,132
PACIFIC NORTHWEST BELL TELEPHONE CO	6,482,766		6,281,801	68,884,263	64,131,250	75,367,029	70,413,051
PACIFIC POWER & LIGHT CO	1,831,507		1,774,731	4,881,630	4,544,798	6,713,137	6,319,539
PORTLAND GENERAL ELECTRIC CO	96,395		93,407	559,466	520,862	655,861	614,269
PUGET SOUND POWER & LIGHT CO	6,826,580		6,614,955	88,347,696	80,389,704	93,174,276	87,004,659
TANNER ELECTRIC COOP				144,310	134,353	144,310	134,353
TELEPHONE UTILITIES OF WASH INC				4,245	3,952	4,245	3,952
U S SPRINT COMMUNICATIONS CO				1,614,103	1,502,729	1,614,103	1,502,729
UNION PACIFIC RAILROAD CO	537,594		520,929	1,660,049	1,545,504	2,197,643	2,066,433
UNITED AIR LINES INC				102,576	95,498	102,576	95,498
WASHINGTON NATURAL GAS CO	528,467		512,085	12,474,189	11,613,470	13,002,656	12,125,555
WASHINGTON WATER POWER CO ELECTRIC	578,370		560,441	1,523,666	1,418,533	2,102,036	1,978,974
WESTERN UNION CORP				35,837	33,363	35,837	33,363
YELM TELEPHONE CO INC	693,307		671,815	4,486,504	4,176,935	5,179,811	4,848,750
PRIVATE CAR COMPANIES				1,975,385	1,839,081	1,975,385	1,839,081
TOTALS		32,124,221	31,128,374	193,908,123	180,528,454	226,032,344	211,656,828

TABLE 44, Cont.

RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTY

RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1988							
COUNTY	NAME OF COMPANY	REAL-PROPERTY		PERSONAL-PROPERTY		TOTAL-REAL-AND-PERSONAL	
	RATIO	ACTUAL	EQUALIZED RATIO	ACTUAL	EQUALIZED	ACTUAL	EQUALIZED
WARRIAKUM	93.8		91.2				
KNAPPTON CORP		18,500	17,353	448,329	408,876	466,829	426,229
PACIFIC NORTHWEST BELL TELEPHONE CO		72,677	68,171	913,485	833,097	986,162	901,268
TELEPHONE UTILITIES OF WASH INC		41,103	38,555	336,617	306,995	377,720	345,550
WESTERN TRANSPORTATION CO		16,200	15,196	445,322	406,134	461,522	421,330
WESTERN WARRIAKUM COUNTY TELEPHONE		252,153	236,517	497,905	454,090	750,055	690,607
TOTALS		400,630	375,792	2,641,658	2,409,192	3,042,288	2,784,984
WALLA WALLA	98.0		95.6				
A T & T COMMUNICATIONS		51,738	30,703	230,081	219,957	281,819	270,660
BURLINGTON NORTHERN RAILROAD CO		1,562,669	1,511,416	1,070,063	1,022,980	2,632,732	2,534,396
CASCADE NATURAL GAS CORP		1,003,810	983,734	4,416,391	4,222,068	5,420,201	5,205,802
CHEVRON PIPE LINE CO		7,314	7,168	827,091	790,699	834,405	797,867
COLUMBIA MARINE LINES INC				1,558,466	1,489,894	1,558,466	1,489,894
COLUMBIA RURAL ELECTRIC ASSOC INC		4,300	4,214	4,669,167	4,463,723	4,673,467	4,467,937
DELTA AIR LINES INC				15,867	15,169	15,867	15,169
EXPLORATION CRUISE LINES				1,424,877	1,362,182	1,424,877	1,362,182
HORIZON AIR INDUSTRIES INC				1,010,715	966,244	1,010,715	966,244
INLAND POWER & LIGHT CO				84,499	80,781	84,499	80,781
INLAND TELEPHONE CO		29,966	20,547	219,318	209,668	240,284	230,215
KNAPPTON CORP				100,454	96,034	100,454	96,034
NORTHWEST PIPELINE CORP		23,589	23,117	29,015	27,738	52,604	50,855
PACIFIC GAS TRANSMISSION CO		2,127,276	2,084,730	22,984,186	21,972,883	25,111,462	24,057,613
PACIFIC NORTHWEST BELL TELEPHONE CO		2,093,414	2,051,547	21,407,346	20,465,422	23,500,760	22,516,969
PACIFIC POWER & LIGHT CO		884,468	866,778	32,513,749	31,083,142	33,398,217	31,949,920
SHAYER TRANSPORTATION CO				353,722	338,158	353,722	338,158
TIDEWATER BARGE LINES INC				1,663,142	1,589,963	1,663,142	1,589,963
UNION PACIFIC RAILROAD CO		18,115,244	17,752,938	3,757,021	3,591,710	21,872,265	21,344,648
UNITED AIR LINES INC				32,616	31,181	32,616	31,181
WESTERN UNION CORP				11,234	10,740	11,234	10,740
PRIVATE CAR COMPANIES				6,957,602	6,651,466	6,957,602	6,651,466
TOTALS		25,894,788	25,376,892	105,336,622	100,701,802	131,231,410	126,078,694
WHATCOM	98.0		85.9				
A T & T COMMUNICATIONS		135,719	133,005	1,633,593	1,403,256	1,769,312	1,536,261
AMERIFLIGHT INC (CALIF AIR CHARTERS				1,531	1,315	1,531	1,315
BURLINGTON NORTHERN RAILROAD CO		9,542,034	9,351,196	1,602,453	1,376,508	11,144,487	10,727,704
CASCADE NATURAL GAS CORP		964,116	944,834	16,075,627	13,808,961	17,039,743	14,753,795
CONTINENTAL TELEPHONE CO OF THE NW		2,700,560	2,646,549	24,941,202	21,424,493	27,641,762	24,071,042
DELTA AIR LINES INC				33,638	28,895	33,638	28,895
FEDERAL EXPRESS CORP				72,108	61,941	72,108	61,941
GREAT AMERICAN AIRWAYS INC				21,465	18,438	21,465	18,438
HORIZON AIR INDUSTRIES INC				801,847	688,787	801,847	688,787
KNAPPTON MARITIME CORP				822,700	706,699	822,700	706,699
NORTHWEST PIPELINE CORP		1,402,255	1,374,210	10,674,256	9,169,186	12,076,511	10,543,396
OLYMPIC PIPE LINE CO		1,282,946	1,257,287	3,854,005	3,310,591	5,136,951	4,567,878
PACIFIC NORTHWEST BELL TELEPHONE CO		1,603,322	1,571,256	28,215,566	24,237,172	29,818,888	25,808,428
PACIFIC SOUTHWEST AIRLINES				3,969,620	3,409,904	3,969,620	3,409,904
PUGET SOUND FREIGHT LINES				43,333	37,223	43,333	37,223
PUGET SOUND POWER & LIGHT CO		10,093,269	9,891,403	116,398,690	99,986,472	126,491,959	109,877,875
SAN JUAN AIRLINES INC				501,249	430,573	501,249	430,573
TRANS MOUNTAIN OIL PIPE LINE CORP		1,961,580	1,922,348	2,519,328	2,164,104	4,480,908	4,086,452
TRICOM				625,000	536,875	625,000	536,875
U S SPRINT COMMUNICATIONS CO		355,670	348,556	716,399	615,387	1,072,069	963,943
UNITED AIR LINES INC				37,926	32,578	37,926	32,578
WESTERN UNION CORP				30,579	26,268	30,579	26,268
PRIVATE CAR COMPANIES				2,786,860	2,393,913	2,786,860	2,393,913
TOTALS		30,041,471	29,440,644	216,378,975	185,869,539	246,420,446	215,310,183

TABLE 44, Cont.

RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTY

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RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1988

COUNTY	NAME OF COMPANY RATIO	REAL-PROPERTY ACTUAL	EQUALIZED RATIO	PERSONAL-PROPERTY ACTUAL	EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	EQUALIZED
WHITMAN	83.3		92.5				
A T & T COMMUNICATIONS		244,375	203,564	350,932	324,612	595,307	528,176
AMERIFLIGHT INC (CALIF AIR CHARTERS				19,240	17,797	19,240	17,797
BIG BEND ELECTRIC COOP INC				11,978	11,080	11,978	11,080
BURLINGTON NORTHERN RAILROAD CO		5,951,962	4,957,985	2,198,883	2,033,969	8,150,845	6,991,954
CAMAS PRAIRIE RAILROAD				63,000	58,275	63,000	58,275
CLEARWATER POWER CO				223,160	206,424	223,160	206,424
COLUMBIA MARINE LINES INC				312,865	289,400	312,865	289,400
G T E NORTHWEST INC		2,216,244	1,846,132	17,835,888	16,498,200	20,052,132	18,344,332
HORIZON AIR INDUSTRIES INC				2,150,675	1,989,374	2,150,675	1,989,374
INLAND POWER & LIGHT CO		156,527	130,388	4,219,537	3,903,069	4,376,064	4,033,457
INLAND TELEPHONE CO		156,088	130,021	1,203,091	1,112,858	1,359,179	1,242,879
KNAPTON CORP				948,993	877,819	948,993	877,819
NORTHWEST PIPELINE CORP		18,940	15,785	1,418,875	1,312,460	1,437,824	1,328,245
PACIFIC GAS TRANSMISSION CO		36,599	30,487	29,772,602	27,539,656	29,809,201	27,570,143
PACIFIC NORTHWEST BELL TELEPHONE CO		505,129	420,773	3,343,588	3,092,799	3,848,697	3,513,572
PIONEER TELEPHONE CO		251,651	209,626	2,221,491	2,054,879	2,473,142	2,264,505
SHAWER TRANSPORTATION CO				1,009,542	933,826	1,009,542	933,826
TELEPHONE UTILITIES OF WASH INC				22,413	20,732	22,413	20,732
TIDEWATER BARGE LINES INC				5,186,955	4,797,933	5,186,955	4,797,933
UNION PACIFIC RAILROAD CO		19,218,207	16,008,766	3,800,663	3,515,609	23,018,870	19,524,375
UNITED AIR LINES INC				52,858	48,894	52,858	48,894
WASHINGTON WATER POWER CO - GAS		18,682	15,562	3,006,949	2,781,428	3,025,631	2,796,990
WASHINGTON WATER POWER CO ELECTRIC		1,580,490	1,316,550	36,510,810	33,772,496	38,091,300	35,089,046
WESTERN UNION CORP				3,643	3,370	3,643	3,370
PRIVATE CAR COMPANIES				10,452,869	9,668,905	10,452,869	9,668,905
TOTALS		30,354,903	25,285,639	126,341,480	116,865,864	156,696,383	142,151,503
YAKIMA	94.3		98.3				
A T & T COMMUNICATIONS		1,672,163	1,576,850	12,037,473	11,832,836	13,709,636	13,409,686
AMERIFLIGHT INC (CALIF AIR CHARTERS				57,373	56,398	57,373	56,398
BENTON RURAL ELECTRIC ASSOC INC		104,138	98,202	5,135,306	5,048,007	5,239,444	5,146,209
BURLINGTON NORTHERN RAILROAD CO		36,700	34,608	113,691	111,758	150,391	146,366
CASCADE NATURAL GAS CORP		1,451,850	1,369,095	14,305,212	14,062,022	15,757,062	15,431,117
CONTINENTAL TELEPHONE CO OF THE NW		143,309	135,141	1,666,727	1,638,392	1,810,036	1,773,533
DELTA AIR LINES INC				16,804	16,518	16,804	16,518
ELLENSBURG TELEPHONE CO		563,442	531,325	5,834,793	5,735,601	6,398,235	6,266,926
EXECULINES INC				410,000	403,030	410,000	403,030
FEDERAL EXPRESS CORP				10,828	10,644	10,828	10,644
GREAT AMERICAN AIRWAYS INC				26,169	25,724	26,169	25,724
HORIZON AIR INDUSTRIES INC				3,517,130	3,457,339	3,517,130	3,457,339
NORTH PACIFIC AIRLINES INC				1,967,642	1,934,192	1,967,642	1,934,192
NORTHWEST PIPELINE CORP		104,707	98,739	1,550,944	1,524,579	1,655,651	1,623,318
PACIFIC NORTHWEST BELL TELEPHONE CO		3,490,633	3,291,667	42,887,296	42,158,212	46,377,929	45,449,879
PACIFIC POWER & LIGHT CO		2,889,660	2,724,947	94,740,490	92,638,400	97,130,150	95,363,347
PACIFIC SOUTHWEST AIRLINES				1,598,408	1,571,235	1,598,408	1,571,235
UNION PACIFIC RAILROAD CO		3,782,513	3,566,910	792,640	779,168	4,575,153	4,346,074
UNITED AIR LINES INC				115,944	113,974	115,944	113,974
UNITED TELEPHONE CO OF THE NORTHWEST		1,238,853	1,168,238	18,684,170	18,366,539	19,623,023	19,534,777
WASHINGTON CENTRAL RAILROAD CO INC		2,962,489	2,793,627	655,114	643,975	3,617,603	3,437,602
WESTERN UNION CORP				92,433	89,861	92,433	90,861
PRIVATE CAR COMPANIES				4,763,205	4,682,232	4,763,205	4,682,232
TOTALS		18,440,457	17,389,349	210,479,792	206,901,632	228,920,249	224,290,981
STATEWIDE TOTAL		1,305,564,398	1,258,250,722	6,297,986,986	6,075,190,816	7,603,559,384	7,333,441,538

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